

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----	X	

AFFIDAVIT OF SERVICE

I, Darlene Calderon, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Reorganized Debtors in the above-captioned cases.

On June 20, 2011, I caused to be served the document listed below (i) upon the party listed on Exhibit A hereto via overnight mail, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the party listed on Exhibit C hereto via postage pre-paid U.S. mail:

Reorganized Debtors' Objection to Request for Stay of Court Order and Related Proceedings Regarding of VEBA in Lieu of COBRA Ruling (Docket # 21306) ("Objection to James Sumpter's Expedited Stay Motion") (Docket No. 21400) [a copy of which is attached hereto as Exhibit D]

Dated: June 22, 2011

/s/ Darlene Calderon

Darlene Calderon

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 22nd day of June, 2011, by Darlene Calderon, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Michelle Cruz

Commission Expires: 1/2/14

EXHIBIT A

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DPH Holdings Corp.
Special Parties

Company	Address1	City	State	Zip
James B Sumpter	21169 Westbay Circle	Noblesville	IN	46062

EXHIBIT B

Post-Emergence Master Service List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Barnes & Thornburg LLP	Deborah L. Thorne Kathleen L. Matsoukas	One N Wacker Drive	Suite 4400	Chicago	IL	60606	312-357-1313	dthorne@btlaw.com kmatsoukas@btlaw.com	Counsel to Johnson Controls Battery Group, Inc.; Johnson Controls, Inc. (Power Solutions)
Delphi Automotive Systems LLP	Sean Corcoran Karen Craft David M. Sherbin	5725 Delphi Drive		Troy	MI	48098	248-813-2000	sean.p.corcoran@delphi.com karen.i.craft@delphi.com david.sherbin@delphi.com	Delphi Automotive Systems LLP
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq. Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	fgorman@honigman.com rweiss@honigman.com	Counsel to General Motors Corporation
Ruskin Moscou Faltischek PC	Jeffrey A. Wurst, Esq.	1425 RXR Plaza	15th Floor	Uniondale	NY	11556	516-663-6535	jwurst@rmfpc.com	
Skadden, Arps, Slate, Meagher & Flom LLP	Ron E. Meisler	155 N Wacker Drive	Suite 2700	Chicago	IL	60606-1720	312-407-0700	rmeisler@skadden.com	Counsel to the Reorganized Debtor
Weil, Gotshal & Manges LLP	Harvey R. Miller Robert J. Lemons	767 Fifth Avenue		New York	NY	10153	212-310-8500	harvey.miller@weil.com robert.lemons@weil.com	Counsel to General Motors Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Adalberto Cañadas Castillo		Avda Ramon de Carranza	10-1º	Cadiz		11006	Spain	34 956 226 311	adalberto@canadas.com	Representative to DASE
Adler Pollock & Sheehan PC	Joseph Avanzato	One Citizens Plz 8th Fl		Providence	RI	02903		401-274-7200	javanzato@apslaw.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Airgas, Inc.	David Boyle	259 Radnor-Chester Road, Suite 100	P.O. Box 6675	Radnor	PA	19087-8675		610-902-6028	david.boyle@airgas.com	Counsel to Airgas, Inc.
Akebono Brake Corporaton	Brandon J. Kessinger	310 Ring Road		Elizabethtown	KY	42701		270-234-5580	bkessinger@akebono-usa.com	Representative for Akebono Corporation
Akin Gump Strauss Hauer & Feld, LLP	Ira S Dizengoff	One Bryant Park		New York	NY	10036		212-872-1000	idizengoff@akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
Allen Matkins Leck Gamble & Mallory LLP	Michael S. Greger	1900 Main Street	Fifth Floor	Irvine	CA	92614-7321		949-553-1313	mgreger@allenmatkins.com	Counsel to Kilroy Realty, L.P.
Alliance for Sustainable Energy LLC	National Renewable Energy Laboratory	Jim Martin Senior Attorney	1617 Golden Blvd MS 1734	Golden	CO	80401		303-384-7497	jim.martin@nrel.gov	Counsel for National Renewable Energy Laboratory
Alston & Bird, LLP	Craig E. Freeman	90 Park Avenue		New York	NY	10016		212-210-9400	craig.freeman@alston.com	Counsel to Cadence Innovation, LLC
Alston & Bird, LLP	Dennis J. Connolly; David A. Wender	1201 West Peachtree Street		Atlanta	GA	30309		404-881-7269	dconnolly@alston.com dwender@alston.com	Counsel to Cadence Innovation, LLC, PD George Co, Furukawa Electric Company, Ltd., and Furukawa Electric North America APD, Inc.
American Axle & Manufacturing, Inc.	Steven R. Keyes	One Dauch Drive, Mail Code 6E-2-42		Detroit	MI	48243		313-758-4868	steven.keyes@aam.com	Representative for American Axle & Manufacturing, Inc.
Anglin, Flewelling, Rasmussen, Campbell & Trytten, LLP	Mark T. Flewelling	199 South Los Robles Avenue	Suite 600	Pasadena	CA	91101-2459		626-535-1900	mtf@afrc.com	Counsel to Stanley Electric Sales of America, Inc.
Arent Fox PLLC	Robert M. Hirsh	1675 Broadway		New York	NY	10019		212-484-3900	Hirsh.Robert@arentfox.com	Counsel to Pullman Bank and Trust Company
Arnall Golden Gregory LLP	Darryl S. Laddin	171 17th Street NW	Suite 2100	Atlanta	GA	30363-1031		404-873-8120	dladdin@agq.com	Counsel to Daishinku (America) Corp. d/b/a KDS America ("Daishinku"), SBC Telecommunications, Inc. (SBC)
Arnold & Porter LLP	Joel M. Gross	555 Twelfth Street, N.W.		Washington	D.C.	20004-1206		202-942-5000	joel_gross@aporter.com	Counsel to CSX Transportation, Inc.
ATS Automation Tooling Systems Inc.	Carl Galloway	250 Royal Oak Road		Cambridge	Ontario	N3H 4R6	Canada	519-653-4483	cgalloway@atsautomation.com	Company
Balch & Bingham LLP	Eric T. Ray	PO Box 306		Birmingham	AL	35201		205-251-8100	eray@balch.com	Attorney for Alabama Power Company
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	Kimberly J. Robinson	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	kim.robinson@bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	William J. Barrett	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	william.barrett@bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barnes & Thornburg LLP	Alan K. Mills	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	alan.mills@btlaw.com	Counsel to Mays Chemical Company
Barnes & Thornburg LLP	Damon R Leichty	600 1st Source Bank Center	100 North Michigan	South Bend	IN	46601		574-233-1171	damon.leichty@btlaw.com	Counsel to Bank of America, N.A.
Barnes & Thornburg LLP	David M. Powlen	1000 N West Street	Suite 1200	Wilmington	DE	19801		302-888-4536	david.powlen@btlaw.com	Counsel to Howard County, Indiana

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Barnes & Thornburg LLP	Deborah L. Thorne	One North Wacker Drive	Suite 4400	Chicago	IL	60606		312-357-1313	deborah.thorne@btlaw.com	Counsel to Johnson Controls Battery Group, Inc.; Johnson Controls, Inc. (Power Solutions)
Barnes & Thornburg LLP	John T. Gregg	171 Monroe Avenue NW	Suite 1000	Grand Rapids	MI	49503		616-742-3930	jgregg@btlaw.com	Counsel to Priority Health; Clarion Corporation of America; Continental AG and Affiliates
Barnes & Thornburg LLP	Kathleen L. Matsoukas	One North Wacker Drive	Suite 4400	Chicago	IL	60606		312-357-1313	kathleen.matsoukas@btlaw.com	Counsel to Johnson Controls Battery Group, Inc.; Johnson Controls, Inc. (Power Solutions); Howard County, Indiana
Barnes & Thornburg LLP	Mark R. Owens	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	mark.owens@btlaw.com	Counsel to Clarion Corporation of America
Barnes & Thornburg LLP	Michael K. McCrory	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	michael.mccrory@btlaw.com	Counsel to Gibbs Die Casting Corporation; Clarion Corporation of America
Barnes & Thornburg LLP	Patrick E. Mears	171 Monroe Avenue NW	Suite 1000	Grand Rapids	MI	49503		616-742-3936	pmears@btlaw.com	Counsel to Armada Rubber Manufacturing Company, Bank of America Leasing & Leasing & Capital, LLC, & AutoCam Corporation
Barnes & Thornburg LLP	Sarah Quinn Kuhny	600 1st Source Bank Center	100 North Michigan	South Bend	IN	46601		574-233-1171	sarah.kuhny@btlaw.com	Counsel to Bank of America, N.A.
Barnes & Thornburg LLP	Wendy D. Brewer	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	wendy.brewer@btlaw.com	Counsel to Gibbs Die Casting Corporation
Bartlett Hackett Feinberg P.C.	Frank F. McGinn	155 Federal Street	9th Floor	Boston	MA	02110		617-422-0200	ffm@bostonbusinesslaw.com	Counsel to Iron Mountain Information Management, Inc.
Beeman Law Office	Thomas M Beeman	33 West 10th Street	Suite 200	Anderson	IN	46016		765-640-1330	tom@beemanlawoffice.com	Counsel to Madison County (Indiana) Treasurer
Bernstein Litowitz Berger & Grossman	Hannah E. Greenwald	1285 Avenue of the Americas		New York	NY	10019		212-554-1411	hannah@blbglaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Berry Moorman P.C.	James P. Murphy	535 Griswold	Suite 1900	Detroit	MI	48226		313-496-1200	murph@berrymoorman.com	Counsel to Kamax L.P.; Optrex America, Inc.; GKN Sinter Metals, Inc.
Bialson, Bergen & Schwab	Kenneth T. Law, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	klaw@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc.
Bialson, Bergen & Schwab	Lawrence M. Schwab, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	lschwab@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc.; Soletron Corporation; Soletron De Mexico SA de CV; Soletron Invotronics; Coherent, Inc.; Veritas Software Corporation
Bialson, Bergen & Schwab	Thomas M. Gaa	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	tgaa@bbslaw.com	Counsel to Veritas Software Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Bingham McHale LLP	Whitney L Mosby	10 West Market Street	Suite 2700	Indianapolis	IN	46204		317-635-8900	wmosby@binghammchale.com	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
Blank Rome LLP	Marc E. Richards	The Chrysler Building	405 Lexington Avenue	New York	NY	10174		212-885-5000	mrichards@blankrome.com	Counsel to DENSO International America, Inc.
Bodman LLP	Ralph E. McDowell	100 Renaissance Center	34th Floor	Detroit	MI	48243		313-393-7592	rmcdowell@bodmanllp.com	Counsel to Freudenberg-NOK; General Partnership; Freudenberg-NOK, Inc.; Flextech, Inc.; Vibracoustic de Mexico, S.A. de C.V.; Lear Corporation; American Axle & Manufacturing, Inc.
Bond, Schoeneck & King, PLLC	Camille W. Hill	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	chill@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp.
Bond, Schoeneck & King, PLLC	Charles J. Sullivan	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	csullivan@bsk.com	Counsel to Diemolding Corporation
Bond, Schoeneck & King, PLLC	Stephen A. Donato	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	sdonato@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp; Diemolding Corporation
Boult, Cummings, Conners & Berry, PLC	Austin L. McMullen	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	amcmullen@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Boult, Cummings, Conners & Berry, PLC	Roger G. Jones	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	rjones@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Brembo S.p.A.	Massimiliano Cini	Administration Department via Brembo 25	24035 Curno BG	Bergamo			Italy	00039-035-605-529	massimiliano_cini@brembo.it	Creditor
Brown & Connery, LLP	Donald K. Ludman	6 North Broad Street		Woodbury	NJ	08096		856-812-8900	dludman@brownconnery.com	Counsel to SAP America, Inc.
Buchalter Nemer, A Profesional Corporation	Shawn M. Christianson	333 Market Street	25th Floor	San Francisco	CA	94105-2126		415-227-0900	schristianson@buchalter.com	Counsel to Oracle USA, Inc.; Oracle Credit Corporation
Buchanan Ingersoll & Rooney PC	Mark Pfeiffer	50 S. 16th St Ste 3200		Philadelphia	PA	19102		215-665-8700	mark.pfeiffer@bipc.com	Counsel to ATEL Leasing Corp.
Buchanan Ingersoll & Rooney PC	Mary Caloway	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801		302-552-4200	mary.caloway@bipc.com	Counsel to Fiduciary Counselors
Buchanan Ingersoll & Rooney PC	Peter S. Russ	620 Eighth Ave	23rd Floor	New York	NY	10018		212-440-4400	peter.russ@bipc.com	Counsel to ATEL Leasing Corp.
Buchanan Ingersoll & Rooney PC	William H. Schorling, Esq.	Two Liberty Place	50 S. 16th St., Ste 3200	Philadelphia	PA	19102		215-665-5326	william.schorling@bipc.com	Counsel to Fiduciary Counselors
Butzel Long	Bruce L. Sendek	150 W. Jefferson Avenue	Suite 100	Detroit	MI	48226		313-225-7000	sendek@butzel.com	Counsel to Reorganized Debtors
Butzel Long	Chester E. Kasiborski, Jr.	150 W. Jefferson Avenue	Suite 100	Detroit	MI	48226		313-225-7000	kasiborski@butzel.com	Counsel to Reorganized Debtors
Butzel Long	Cynthia J. Haffey	150 W. Jefferson	Suite 100	Detroit	MI	48226		313-983-7434	haffey@butzel.com	Counsel to Delphi Corporation
Butzel Long	David J. DeVine	150 W. Jefferson Avenue	Suite 100	Detroit	MI	48226		313-225-7000	devine@butzel.com	Counsel to Reorganized Debtors
Butzel Long	Donald V. Orlandoni	150 W. Jefferson	Suite 100	Detroit	MI	48226		313-225-7063	orlandoni@butzel.com	Counsel to Delphi Corporation
Butzel Long	Sheldon H. Klein	Stoneridge West	41000 Woodward Avenue	Bloomfield Hills	MI	48304		248-258-1414	klein@butzel.com	Counsel to Reorganized Debtors

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Butzel Long	Thomas B. Radom	Stoneridge West	41000 Woodward Avenue	Bloomfield Hills	MI	48304		248-258-1413	radom@butzel.com	Counsel to Reorganized Debtors
Butzel Long	Thomas D. Noonan	150 W. Jefferson Avenue	Suite 100	Detroit	MI	48226		313-225-7000	noonan@butzel.com	Counsel to Reorganized Debtors
Cadwalader Wickersham & Taft LLP	Jeannine D'Amico	1201 F St NW Ste 1100		Washington	DC	20004		202-862-2452	jeannine.damico@cwt.com	Attorneys for the Audit Committee of Dephi Corporation
Cadwalader Wickersham & Taft LLP	John J. Rapisardi Esq Joseph Zujkowski Esq	One World Financial Center		New York	NY	10281		212-504-6000	john.rapisardi@cwt.com joseph.zujkowski@cwt.com jonathan.greenberg@BASF.COM	Counsel to the Auto Task Force of the U.S. Department of the Treasury
Cahill Gordon & Reindel LLP	Jonathan Greenberg	80 Pine Street		New York	NY	10005		212-701-3000		Counsel to Engelhard Corporation
Cahill Gordon & Reindel LLP	Kevin Burke	80 Pine Street		New York	NY	10005		212-701-3000	kburke@cahill.com	Counsel to Engelhard Corporation
Calfee, Halter & Griswold LLC	Jean R. Robertson, Esq.	1400 McDonald Investment Ctr	800 Superior Ave	Cleveland	OH	44114		216-622-8404	irobertson@calfee.com	Counsel to Brush Engineered materials
Calinoff & Katz, LLP	Dorothy H. Marinis-Riggio Robert Calinoff	140 East 45th Street	17th Floor	New York	NY	10017		212-826-8800	dhriaggio@gmail.com rcalinoff@candklaw.com	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, I
Cantor Colburn LLP	Michael J Rye	20 Church Street	22nd Floor	Hartford	CT	06103-3207		860-286-2929	mrye@cantorcolburn.com	Patent Counsel to Delphi Corporation et al., Debtors and Debtors-in-Possession
Carson Fischer, P.L.C.	Joseph M Fischer Patrick J Kukla	4111 Andover Road	West 2nd Floor	Bloomfield Hills	MI	48302		248-644-4840	brvc@carsonfischer.com	Counsel to Bing Metals Group, LLC; Behr America, Inc.; Findlay Industries; Vitec, LLC
Carson Fischer, P.L.C.	Robert A. Weisberg	4111 Andover Road	West 2nd Floor	Birmingham	MI	48302		248-644-4840	rweisberg@carsonfischer.com brvc@carsonfischer.com	Counsel to Cascade Die Casting Group, Inc.; Behr America, Inc.
Carter Ledyard & Milburn LLP	Aaron R. Cahn	2 Wall Street		New York	NY	10005		212-732-3200	cahn@clm.com	Counsel to STMicroelectronics, Inc.
Chadbourne & Parke LLP	Douglas Deutsch, Esq.	30 Rockefeller Plaza		New York	NY	10112		212-408-5100	ddeutsch@chadbourne.com	Counsel to EagleRock Capital Management, LLC
Clark Hill PLC	Joel D. Applebaum	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	japplebaum@clarkhill.com	Counsel to 1st Choice Heating & Cooling, Inc.; BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLC	Shannon Deeby	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	sdeeby@clarkhill.com	Counsel to BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLLC	Robert D. Gordon	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8572	rgordon@clarkhill.com	Counsel to ATS Automation Tooling Systems Inc.
Cleary Gottlieb Steen & Hamilton LLP	Deborah M. Buell	One Liberty Plaza		New York	NY	10006		212-225-2000	maofiling@cqsh.com	Counsel to Amesex Electricos Automotrices, S.A.de C.V.; Cordaflex, S.A. de C.V.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Cleary, Gottlieb, Steen & Hamilton LLP	James L. Bromley	One Liberty Plaza		New York	NY	10006		212-225-2000	maofiling@cqsh.com	Counsel to Bear, Stearns, Co. Inc.; Citigroup, Inc.; Credit Suisse First Boston; Deutsche Bank Securities, Inc.; Goldman Sachs Group, Inc.; JP Morgan Chase & Co.; Lehman Brothers, Inc.; Merrill Lynch & Co.; Morgan Stanley & Co., Inc.; UBS Securities, LLC
Cohen & Grigsby, P.C.	Thomas D. Maxson	11 Stanwix Street	15th Floor	Pittsburgh	PA	15222-1319		412-297-4706	tmaxson@cohenlaw.com	Counsel to Nova Chemicals, Inc.
Cohen, Weiss & Simon LLP	Joseph J. Vitale Babette Ceccotti	330 West 42nd Street		New York	NY	10036		212-356-0238	jvitale@cwsny.com bceccotti@cwsny.com	Counsel to International Union, United Automobile, Aerospace and Agriculture Implement Works of America (UAW)
Cohn Birnbaum & Shea P.C.	Scott D. Rosen, Esq.	100 Pearl Street, 12th Floor		Hartford	CT	06103		860-493-2200	srosen@cb-shea.com	Counsel to Floyd Manufacturing Co., Inc.
Connolly Bove Lodge & Hutz LLP	Jeffrey C. Wisler, Esq.	1007 N. Orange Street	P.O. Box 2207	Wilmington	DE	19899		302-658-9141	jwisler@cblh.com	Counsel to ORIX Warren, LLC
Coolidge Wall Co. LPA	Ronald S. Pretekin	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	Pretekin@coollaw.com	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company; Attorneys for Columbia Industrial
Covington & Burling	Susan Power Johnston Aaron R. Marcu	620 Eighth Ave		New York	NY	10018		212-841-1005	sjohnston@cov.com	Special Counsel to the Debtor
Cox, Hodgman & Giarmarco, P.C.	Sean M. Walsh, Esq.	Tenth Floor Columbia Center	101 W. Big Beaver Road	Troy	MI	48084-5280		248-457-7000	swalsh@chglaw.com	Counsel to Nissinbo Automotive Corporation
Curtin & Heefner, LLP	Daniel P. Mazo	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	dpm@curtinheefner.com	Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Curtis, Mallet-Prevost, Colt & Mosle LLP	Cindi Eilbott	101 Park Avenue		New York	NY	10178-0061		212-696-6936	ceilbott@curtis.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Damon & Morey LLP	William F. Savino	1000 Cathedral Place	298 Main Street	Buffalo	NY	14202-4096		716-856-5500	wsavino@damonmorey.com	Counsel to Relco, Inc.; The Durham Companies, Inc.
David P. Martin		519 Energy Center Blvd	Ste 1104	Northport	AL	35401		205-343-1771	davidpmartin@erisacase.com davidpmartin@bellsouth.net	Co-Counsel for David Gargis, Jimmy Mueller, and D. Keith Livingston
Day Pitney LLP	Richard M. Meth	P.O. Box 1945		Morristown	NJ	07962-1945		973-966-6300	rmeth@daypitney.com	Counsel to Marshall E. Campbell Company
Day Pitney LLP	Ronald S. Beacher Conrad K. Chiu	7 Times Square		New York	NY	10036		212-297-5800	rbeacher@daypitney.com cchiu@daypitney.com	Counsel to IBJTC Business Credit Corporation, as successor to IBJ Whitehall Business Credit Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Dechert LLP	Glenn E. Siegel James O. Moore	1095 Avenue of the Americas		New York	NY	10036-6797		212-698-3500	glenn.siegel@dechert.com james.moore@dechert.com	Counsel for Kensington International Limited, Manchester Securities Corp. and Springfield Associates, LLC
Denso International America, Inc.	Carol Sowa	24777 Denso Drive		Southfield	MI	48086		248-372-8531	carol_sowa@denso-diam.com	Counsel to Denso International America, Inc.
DiConza Law, P.C.	Gerard DiConza, Esq.	630 Third Avenue, 7th Floor		New York	NY	10017		212-682-4940	gdiConza@dlawpc.com	Counsel to Tyz-All Plastics, Inc.; Co-Counsel to Tower Automotive, Inc.
Dinsmore & Shohl LLP	John Persiani	1900 Chemed Center	255 East Fifth Street	Cincinnati	OH	45202		513-977-8200	john.persiani@dinslaw.com	Counsel to The Procter & Gamble Company
DLA Piper Rudnick Gray Cary US LLP	Richard M. Kremen Maria Ellena Chavez-Ruark	The Marbury Building	6225 Smith Avenue	Baltimore	Maryland	21209-3600		410-580-3000	richard.kremen@dlapiper.com	Counsel to Constellation NewEnergy, Inc. & Constellation NewEnergy - Gas Division, LLC
Drinker Biddle & Reath LLP	Andrew C. Kassner	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	andrew.kassner@dbr.com	Counsel to Penske Truck Leasing Co., L.P.
Duane Morris LLP	Joseph H. Lemkin	744 Broad Street	Suite 1200	Newark	NJ	07102		973-424-2000	jhlemkin@duanemorris.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC; and Hosiden America Corporation
Duane Morris LLP	Lewis R Olshin Esq	30 South 17th Street		Philadelphia	PA	19103		215-979-1129	Olshin@duanemorris.com	Counsel to ACE American Insurance Company and Pacific Employers Insurance Company
Duane Morris LLP	Margery N. Reed, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	dmdelphi@duanemorris.com mreed@duanemorris.com	Counsel to ACE American Insurance Company and Pacific Employers Insurance Company
Duane Morris LLP	Wendy M. Simkulak, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1547	wmsimkulak@duanemorris.com	Counsel to ACE American Insurance Company and Pacific Employers Insurance Company
Dykema Gossett PLLC	Douglas S Parker	39577 Woodward Ave	Suite 300	Bloomfield Hills	MI	48304		248-203-0703	dparker@dykema.com	Counsel for Federal Screw
Dykema Gossett PLLC	Robert D. Nachman	10 South Wacker Drive	Suite 2300	Chicago	IL	60606		312-876-1700	rnachman@dykema.com	Counsel to MJ Celco, Inc.
Electronic Data Systems Corporation	Ayala Hassell	5400 Legacy Dr.	Mail Stop H3-3A-05	Plano	TX	75024		212-715-9100	ayala.hassell@eds.com	Representative for Electronic Data Systems Corporation
Ellenberg, Ogier, Rothschild & Rosenfeld, P.C.	Barbara Ellis-Monro	170 Mitchell Street, SW		Atlanta	GA	30303		404-581-3818	bem@eorlaw.com	Counsel to Southwire Company
Entergy Services, Inc.	Alan H. Katz	639 Loyola Ave 26th Fl		New Orleans	LA	70113			akatz@entergy.com	Assistant General Counsel to Entergy Services, Inc.
Epstein Becker & Green PC	Maura I. Russell Anthony B. Stumbo	250 Park Ave	11th Floor	New York	NY	10177-1211		212-351-4500	MRussell@ebglaw.com	Counsel to SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd
Ettelman & Hochheiser, P.C.	Gary Ettelman	c/o Premium Cadillac	77 Main Street	New Rochelle	NY	10801		516-227-6300	gettelman@e-hlaw.com	Counsel to Jon Ballin

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Faegre & Benson LLP	Elizabeth K. Flaagan	3200 Wells Fargo Center	1700 Lincoln St	Denver	CO	80203-4532		303-607-3694	eflaagan@faegre.com	Counsel to CoorsTek, Inc.; Corus, L.P.
Farrell Fritz PC	Louis A. Scarcella Patrick T. Collins	1320 RexCorp Plaza		Uniondale	NY	11556-1320		516-227-0700	iscarcella@farrellfritz.com pcollins@farrellfritz.com	Counsel to Official Committee of Equity Holders
Filardi Law Offices LLC	Charles J. Filardi, Jr., Esq.	65 Trumbull Street	Second Floor	New Haven	CT	06510		203-562-8588	charles@filardi-law.com	Counsel to Federal Express Corporation
Finkel Goldstein Rosenbloom & Nash LLP	Ted J. Donovan	26 Broadway	Suite 711	New York	NY	10004		212-344-2929	tdonovan@finkgold.com	Counsel to Pillarhouse (U.S.A.) Inc.
Foley & Lardner LLP	Ann Marie Uetz	500 Woodward Avenue	Suite 2700	Detroit	MI	48226-3489		313-234-7100	auetz@foley.com	Counsel to PBR Tennessee
Foley & Lardner LLP	Jill L. Murch	321 North Clark Street	Suite 2800	Chicago	IL	60610-4764		312-832-4500	jmurch@foley.com	Counsel to Kuss Corporation
Foley & Lardner LLP	John A. Simon	One Detroit Center	500 Woodward Ave Suite 2700	Detroit	MI	48226-3489		313-234-7100	jsimon@foley.com	Counsel to Ernst & Young LLP
Foley & Lardner LLP	John R. Trentacosta Katherine R. Catanese	500 Woodward Avenue	Suite 2700	Detroit	MI	48226-3489		313-234-7100	jtrentacosta@foley.com kcatanese@foley.com	Counsel to Kautex Inc.
Fox Rothschild LLP	Brian Isen	1301 Atlantic Avenue		Atlantic City	NJ	08401		609-348-2294	bisen@foxrothschild.com	Counsel to M&Q Plastic Products L.P.
Fox Rothschild LLP	Fred Stevens	100 Park Avenue	15th Floor	New York	NY	10017		212-878-7900	fstevens@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Frederick T. Rikkers		419 Venture Court	P.O. Box 930555	Verona	WI	53593		608-848-6350	fridders@rikkerslaw.com	Counsel to Southwest Metal Finishing, Inc.
Frost Brown Todd LLC	Ronald E. Gold	2200 PNC Center	201 East Fifth Street	Cincinnati	OH	45202-4182		513-651-6156	rgold@fbtlaw.com	Counsel to AKS Receivables, LLC
Fulbright & Jaworski LLP	David A. Rosenzweig	666 Fifth Avenue		New York	NY	10103-3198		212-318-3000	drosenzweig@fulbright.com	Counsel to Southwest Research Institute
Fulbright & Jaworski LLP	Michael M. Parker	300 Convent St Ste 2200		San Antonio	TX	78205		210-224-5575	mparker@fulbright.com	Attorney for Solvay Fluorides, LLC
Genovese Joblove & Battista, P.A.	David C. Cimo	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131		305-349-2300	dcimo@gjb-law.com	Counsel to Southwest Research Institute
Gibbons P.C.	David N. Crapo	One Gateway Center		Newark	NJ	07102-5310		973-596-4523	dcrapo@gibbonslaw.com	Counsel to Ryder Integrated Logistics, Inc.
Goldberg Segalla LLP	Attn Bruce W Hoover	665 Main St Ste 400		Buffalo	NY	14203		716-566-5400	bhoover@goldbergsegalla.com	Counsel to Epcos, Inc.
Gorlick, Kravitz & Listhaus, P.C.	Barbara S. Mehlsack	17 State Street	4th Floor	New York	NY	10004		212-269-2500	bmehlsack@qklaw.com	Attorneys for MasTec Inc.
Goulston & Storrs, P.C.	Peter D. Bilowz	400 Atlantic Avenue		Boston	MA	02110-333		617-482-1776	pbilowz@goulstonstorrs.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Grant & Eisenhofer P.A.	James J. Sabella	485 Lexington Ave		New York	NY	10017		646-722-8520	jsabella@gelaw.com	Counsel to Thermotech Company
										Counsel to Teachers Retirement System of Oklahoma; Public Employees' Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforfonds ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Grant & Eisenhower P.A.	Jay W. Eisenhower	45 Rockefeller Center	650 Fifth Avenue	New York	NY	10111		212-755-6501	jeisenhofer@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Gratz, Miller & Brueggeman, S.C.	Matthew R. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	mrr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Graydon Head & Ritchey LLP	J. Michael Debblor, Susan M. Argo	1900 Fifth Third Center	511 Walnut Street	Cincinnati	OH	45202		513-621-6464	mdebblor@graydon.com	Counsel to Grote Industries; Batesville Tool & Die; PIA Group; Reliable Castings
Greenberg Traurig, LLP	Maria J. DiConza	MetLife Bldg	200 Park Avenue	New York	NY	10166		212-801-9200	diconzam@gtlaw.com	Counsel to Samtech Corporation
Greenberg Traurig, LLP	Shari L. Heyen	1000 Louisiana	Suite 1800	Houston	TX	77002		713-374-3500	heyens@gtlaw.com	Counsel to Samtech Corporation
Greensfelder, Hemker & Gale, P.C.	Cherie Macdonald J. Patrick Bradley	10 S. Broadway	Suite 200	St. Louis	MO	63102		314-241-9090	ckm@greensfelder.com jpb@greensfelder.com	Counsel to ARC Automotive, Inc.
Hahn Loeser & Parks LLP	Lawrence E Oscar Christopher W Peer	200 Public Square	Suite 2800	Cleveland	OH	44114		216-621-0150	leoscar@hahnlaw.com cpeer@hahnlaw.com	Counsel to Casco Products, a Unit of Sequa Corporation and ARC Automotive, Inc.
Halperin Battaglia Raicht, LLP	Alan D. Halperin Christopher J. Battaglia Julie D. Dyas	555 Madison Avenue	9th Floor	New York	NY	10022		212-765-9100	cbattaglia@halperinlaw.net ahalperin@halperinlaw.net idyas@halperinlaw.net	Counsel to Pacific Gas Turbine Center, LLC and Chromalloy Gas Turbine Corporation; ARC Automotive, Inc
Hancock & Estabrook LLP	R John Clark Esq	1500 Tower I	PO Box 4976	Syracuse	NY	13221-4976		315-471-3151	rjclark@hancocklaw.com	Counsel to Alliance Precision Plastics Corporation
Harrington, Dragich & O'Neill PLLC	David G Dragich	21043 Mack Avenue		Grosse Pointe Woods	MI	48236		313-886-4550	ddragich@hdolaw.com	Counsel to Internet Corporation
Harris D. Leinwand	Harris D. Leinwand	315 Madison Avenue	Suite 901	New York	NY	10017		212-725-7338	hleinwand@aol.com	Counsel to Baker Hughes Incorporated; Baker Petrolite Corporation
Haskell Slaughter Young & Rediker LLC	Robert H. Adams	2001 Park Place North	Suite 1400	Birmingham	AL	35203		205-251-1000	rha@hsy.com	Counsel to Simco Construction, Inc.
Haynes and Boone, LLP	Judith Elkin	153 East 53rd Street	Suite 4900	New York	NY	10022		212-659-7300	judith.elkin@haynesboone.com	Counsel to Highland Capital Management, L.P.
Haynes and Boone, LLP	Lenard M. Parkins Kenric D. Kattner	1 Houston Center	1221 McKinney, Suite 2100	Houston	TX	77010		713-547-2000	lenard.parkins@haynesboone.com kenric.kattner@haynesboone.com	Counsel to Highland Capital Management, L.P.
Herrick, Feinstein LLP	Paul Rubin	2 Park Avenue		New York	NY	10016		212-592-1448	prubin@herrick.com	Counsel to Canon U.S.A., Inc. and Schmidt Technology GmbH
Hewlett-Packard Company	Kenneth F. Higman	2125 E. Katella Avenue	Suite 400	Anaheim	CA	92806		714-940-7120	ken.higman@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Ramona S. Neal	11311 Chinden Blvd., M/S 314		Boise	ID	83714-0021		208-396-6484	Ramona.neal@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Sharon Petrosino	420 Mountain Avenue		Murray Hill	NJ	07974		908-898-4760	sharon.petrosino@hp.com	Counsel to Hewlett-Packard Financial Services Company
Hinckley Allen & Snyder LLP	Michael J Pendell	185 Asylum St CityPlace I	35th Floor	Hartford	CT	06103-3488		860-725-6200	mpendell@haslaw.com	Counsel to Barnes Group, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Hiscock & Barclay, LLP	J. Eric Charlton	300 South Salina Street	PO Box 4878	Syracuse	NY	13221-4878		315-425-2716	echarlton@hiscockbarclay.com	Counsel to GW Plastics, Inc.
Hodgson Russ LLP	Garry M. Graber	The Guaranty Building	140 Pearl Street, Suite 100	Buffalo	NY	14202-4040		716-856-4000	ggrab@hodgsonruss.com	Counsel to Hexcel Corporation; Unifrax I LLC f/k/a Unifrax Corporation
Hodgson Russ LLP	James C. Thoman	The Guaranty Building	140 Pearl Street, Suite 100	Buffalo	NY	14202-4040		716-856-4000	jthoman@hodgsonruss.com	Counsel to Unifrax I LLC f/k/a Unifrax Corporation
Hogan & Hartson L.L.P.	Audrey Moog	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	amoog@hhlaw.com	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Edward C. Dolan	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	ecdolan@hhlaw.com	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Scott A. Golden	875 Third Avenue		New York	NY	10022		212-918-3000	sagolden@hhlaw.com	Counsel to XM Satellite Radio Inc.
Hogan Lovells US LLP	Matthew P Morris	875 Third Avenue		New York	NY	10022		212-918-3000	matthew.morris@hoganlovells.com	Counsel to TESA AG
Honigman, Miller, Schwartz and Cohn, LLP	Donald T. Baty, Jr.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7314	dbaty@honigman.com	Counsel to Fujitsu Ten Corporation of America
Honigman, Miller, Schwartz and Cohn, LLP	E. Todd Sable	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7548	tsable@honigman.com	Counsel to Valeo Climate Control Corp.; Valeo Electrical Systems, Inc. - Motors and Actuators Division; Valeo Electrical Systems, Inc. - Wipers Division; Valeo Switches & Detection System, Inc.
Honigman, Miller, Schwartz and Cohn, LLP	I. W. Winsten, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7608	iww@honigman.com	Counsel to Affina Group Holdings Inc.
Honigman, Miller, Schwartz and Cohn, LLP	Lawrence J. Murphy	2290 First National Building	660 Woodward Ave	Detroit	MI	48226		313-465-7488	lmurphy@honigman.com	Attorneys for Guide Corporation and Lightsource Parent Corporation
Honigman, Miller, Schwartz and Cohn, LLP	Seth A Drucker	2290 First National Building	660 Woodward Avenue Ste 2290	Detroit	MI	48226		313-465-7626	sdrucker@honigman.com	Counsel for Valeo Climate Control, Corp.
Howard & Howard Attorneys PC	Lisa S Gretchko	39400 Woodward Ave	Ste 101	Bloomfield Hills	MI	48304-5151		248-723-0396	lgretchko@howardandhoward.com	Intellectual Property Counsel for Delphi Corporation, et al.
Howick, Westfall, McBryan & Kaplan, LLP	Louis G. McBryan	3101 Tower Creek Parkway	Ste 600 One Tower Creek	Atlanta	GA	30339		678-384-7000	lmcbryan@hwmklaw.com	Counsel to Vanguard Distributors, Inc.
Hunter & Schank Co. LPA	John J. Hunter	One Canton Square	1700 Canton Avenue	Toledo	OH	43624		419-255-4300	jrhunter@hunterschank.com	Counsel to ZF Group North America Operations, Inc.
Hunter & Schank Co. LPA	Thomas J. Schank	One Canton Square	1700 Canton Avenue	Toledo	OH	43624		419-255-4300	tomschank@hunterschank.com	Counsel to ZF Group North America Operations, Inc.
Hunton & Williams LLP	Steven T. Holmes	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	sholmes@hunton.com	Counsel to RF Monolithics, Inc.
Hurwitz & Fine P.C.	Ann E. Evanko	1300 Liberty Building		Buffalo	NY	14202		716-849-8900	ae@hurwitzfine.com	Counsel to Jiffy-Tite Co., Inc.
Ice Miller	Ben T. Caughey	One American Square	Box 82001	Indianapolis	IN	46282-0200		317-236-2100	Ben.Caughey@icemiller.com	Counsel to Sumco, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Ice Miller LLP	Henry A. Efroymsen	One American Square	29th Floor	Indianapolis	IN	46482		317-236-2397	henry.efroymsen@icemiller.com	Counsel to Fin Machine Co. Ltd
Infineon Technologies North America Corporation	Greg Bibbes	1730 North First Street	M/S 11305	San Jose	CA	95112		408-501-6442	greg.bibbes@infineon.com	General Counsel & Vice President for Infineon Technologies North America Corporation
Infineon Technologies North America Corporation	Jeff Gillespie	2529 Commerce Drive	Suite H	Kokomo	IN	46902		765-454-2146	jeffery.gillispie@infineon.com	Global Account Manager for Infineon Technologies North America
International Union of Operating Engineers	Richard Griffin	1125-17th Avenue, N.W.		Washington	DC	20036		202-429-9100	rgriffin@iuoe.org	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Jackson Walker LLP	Bruce J. Ruzinsky	1401 McKinney St Ste 1900		Houston	TX	77010		713-751-4200	bruzinsky@jw.com	Counsel to Constellation NewEnergy, Inc.
Jackson Walker LLP	Heather M. Forrest	901 Main St Ste 600		Dallas	TX	75202		214-953-6000	hforrest@jw.com	Counsel to Constellation NewEnergy, Inc.
James R Scheuerle	Parmenter O'Toole	601 Terrace Street	PO Box 786	Muskegon	MI	49443-0786		231-722-1621	JRS@Parmenterlaw.com	Counsel to Port City Die Cast and Port City Group Inc
Jason, Inc.	Will Schultz, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202		414-277-2110	wschultz@jasoninc.com	General Counsel to Jason Incorporated
Jenner & Block LLP	Ronald R. Peterson	One IBM Plaza		Chicago	IL	60611		312-222-9350	rpeterson@jenner.com	Counsel to SPX Corporation (Contech Division), Alcan Rolled Products-Ravenswood, LLC, Tenneco Inc. and Contech LLC
Johnston, Harris Gerde & Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401		850-763-8421	gerdekomarek@bellsouth.net	Counsel to Peggy C. Brannon, Bay County Tax Collector
Jones Day	Corinne Ball	222 East 41st Street		New York	NY	10017		212-326-7844	cball@jonesday.com	Counsel to WL. Ross & Co., LLC
Jones Day	Peter J. Benvenuti Michaeline H. Correa	555 California St 26th Floor		San Francisco	CA	94104		415-626-3939	pibenvenuti@jonesday.com mcorrea@jonesday.com	Attorneys for Symantec Corporation, Successor-in-Interest to Veritas Corporation
Jones Day	Scott J. Friedman	222 East 41st Street		New York	NY	10017		212-326-3939	sifriedman@jonesday.com	Counsel to WL. Ross & Co., LLC
Karel S. Karpe P.C. d/b/a KarpeLaw	Karel S. Karpe	44 Wall Street	12th Floor	New York	NY	10005		212-461-2250	kkarpe@karpelaw.com	Counsel to United Parcel Service
Katten Muchin Rosenman LLP	John P. Sieger, Esq.	525 West Monroe Street		Chicago	IL	60661		312-902-5200	john.sieger@kattenlaw.com	Counsel to TDK Corporation America and MEMC Electronic Materials, Inc.
Kaye Scholer LLP	Richard G Smolev	425 Park Avenue		New York	NY	10022-3598		212-236-8000	rsmolev@kayescholer.com	Counsel to InPlay Technologies Inc
Kegler, Brown, Hill & Ritter Co., LPA	Kenneth R. Cookson	65 East State Street	Suite 1800	Columbus	OH	43215		614-426-5400	kcookson@keglerbrown.com	Counsel to Solution Recovery Services

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Keller Rohrback L.L.P.	Lynn Lincoln Sarko Cari Campen Laufenberg Erin M. Rily	1201 Third Avenue	Suite 3200	Seattle	WA	98101		206-623-1900	lsarko@kellerrohrback.com claufenberg@kellerrohrback.com eriley@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Keller Rohrback P.L.C.	Gary A. Gotto	National Bank Plaza	3101 North Central Avenue, Suite 900	Phoenix	AZ	85012		602-248-0088	ggotto@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Kelley Drye & Warren, LLP	Craig A. Wolfe	101 Park Avenue		New York	NY	10178		212-808-7800	cwolfe@kelleydrye.com	Counsel to the Pension Benefit Guaranty Corporation
Kelley Drye & Warren, LLP	Merrill B. Stone	101 Park Avenue		New York	NY	10178		212-808-7800	mstone@kelleydrye.com	Counsel to the Pension Benefit Guaranty Corporation
Kennedy, Jennick & Murray	Susan M. Jennik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	sjennik@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Thomas Kennedy	113 University Place	7th Floor	New York	NY	10003		212-358-1500	tkennedy@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kerr Russell & Weber PLC	James E. DeLine	500 Woodward Avenue	Suite 2500	Detroit	MI	48226		313-961-0200	jed@krwlaw.com	Counsel to Pontiac Coil, Inc.
Kerr Russell & Weber PLC	Patrick Warren Hunt	500 Woodward Avenue	Suite 2500	Detroit	MI	48226		313-961-0200	pwh@krwlaw.com	Counsel to Pontiac Coil, Inc.
King & Spalding, LLP	H. Slayton Dabney, Jr.	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	sdabney@kslaw.com	Counsel to KPMG LLP
Kirkland & Ellis LLP	David Spiegel	300 North LaSalle		Chicago	IL	60654		312-862-2000	david.spiegel@kirkland.com	
Kirkland & Ellis LLP	Jim Stempel	200 East Randolph Drive		Chicago	IL	60601		312-861-2000	jstempel@kirkland.com	Counsel to Lunt Manufacturing Company
Kirkpatrick & Lockhart Nicholson Graham LLP	Edward M. Fox	599 Lexington Avenue		New York	NY	10022		212-536-4812	efox@klnq.com	Counsel to Wilmington Trust Company, as Indenture trustee
Kokomo Gas & Fuel Company	Patti E Pope Revenue Recovery Manager	Northern Indiana Public Service Company	801 East 86th Avenue	Merrillville	IN	46410			pepope@nisource.com	Kokomo Gas & Fuel Company
Kramer Levin Naftalis & Frankel LLP	Jordan D Kaye	1177 Avenue of the Americas		New York	NY	10036		212-715-9489	jkaye@kramerlevin.com	Counsel to HP Enterprise Services, LLC; Vishay Americas Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Krieg Devault LLP	Lawrence W. Schmits Esq.	One Indiana Square, Suite 2800		Indianapolis	IN	46204		317-238-6271	lschmits@kdlegal.com	Co-Counsel for Delphi Salaried Retirees Association Benefit Trust VEBA Committee
Krieg Devault LLP	Patricia L. Beaty Esq	One Indiana Square, Suite 2800		Indianapolis	IN	46204		317-636-4341	pbeaty@kdlegal.com	Co-Counsel for Delphi Salaried Retirees Association Benefit Trust VEBA Committee
Krugliak, Wilkins, Griffiths & Dougherty CO., L.P.A.	Sam O. Simmerman	4775 Munson Street N.W.	P.O. Box 36963	Canton	OH	44735-6963		330-497-0700	sosimmerman@kwqd.com	Counsel to for Millwood, Inc.
Kutak Rock LLP	Jay Selanders	1010 Grand Blvd Ste 500		Kansas City	MO	64106		816-502-4617	jay.selanders@kutakrock.com	Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Kutchin & Rufo, P.C.	Edward D. Kutchin	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	ekutchin@kutchinrufo.com	Counsel to Parlex Corporation
Kutchin & Rufo, P.C.	Kerry R. Northrup	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	knorthrup@bmklegal.com	Counsel to Parlex Corporation
Lambert. Leser, Isackson, Cook & Guinta, P.C.	Adam D. Bruski	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518	adbruski@lambertleser.com	Counsel to Creditor Linamar Corp.
Lambert. Leser, Isackson, Cook & Guinta, P.C.	Susan M. Cook	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518	smcook@lambertleser.com	Counsel to Linamar Corporation
Latham & Watkins	Mark A. Broude	885 Third Avenue		New York	NY	10022		212-906-1384	mark.broude@lw.com	UCC Professional
Latham & Watkins	Michael J. Riela	885 Third Avenue		New York	NY	10022		212-906-1200	michael.riela@lw.com	UCC Professional
Latham & Watkins	Mitchell A. Seider	885 Third Avenue		New York	NY	10022		212-906-1200	mitchell.seider@lw.com	UCC Professional
Latham & Watkins	Robert Rosenberg	885 Third Avenue		New York	NY	10022		212-906-1370	robert.rosenberg@lw.com	UCC Professional
Law Offices of Michael O'Hayer	Michael O'Hayer Esq	22 N Walnut Street		West Chester	PA	19380		610-738-1230	mkohayer@aol.com	Counsel to A-1 Specialized Services and Supplies Inc
Lewis and Roca LLP	Rob Charles, Esq.	One South Church Street	Suite 700	Tucson	AZ	85701		520-629-4427	rcharles@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Lewis and Roca LLP	Susan M. Freeman, Esq.	40 North Central Avenue	Suite 1900	Phoenix	AZ	85004-4429		602-262-5756	sfreeman@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Linear Technology Corporation	John England, Esq.	General Counsel for Linear Technology Corporation	1630 McCarthy Blvd.	Milpitas	CA	95035-7417		408-432-1900	jengland@linear.com	Counsel to Linear Technology Corporation
Linebarger Goggan Blair & Sampson, LLP	Diane W. Sanders	1949 South IH 35 (78741)	P.O. Box 17428	Austin	TX	78760-7428		512-447-6675	austin.bankruptcy@publicans.com	Counsel to Cameron County, Brownsville ISD
Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	2323 Bryan Street	Suite 1600	Dallas	TX	75201		214-880-0089	dallas.bankruptcy@publicans.com	Counsel to Dallas County and Tarrant County
Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	P.O. Box 3064		Houston	TX	77253-3064		713-844-3478	houston_bankruptcy@publicans.com	Counsel in Charge for Taxing Authorities: Cypress-Fairbanks Independent School District, City of Houston, Harris County
Locke Lord Bissell & Liddell	Kevin J. Walsh	885 Third Avenue	26th Floor	New York	NY	10022-4802		212-812-8304	kwals@lockelord.com	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Loeb & Loeb LLP	P. Gregory Schwed	345 Park Avenue		New York	NY	10154-0037		212-407-4000	gschwed@loeb.com	Counsel to Creditor The Interpublic Group of Companies, Inc. and Proposed Auditor Deloitte & Touche, LLP
Loeb & Loeb LLP	William M. Hawkins	345 Park Avenue		New York	NY	10154		212-407-4000	whawkins@loeb.com	Counsel to Industrial Ceramics Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Lowenstein Sandler PC	Bruce S. Nathan	1251 Avenue of the Americas		New York	NY	10020		212-262-6700	bnathan@lowenstein.com	Counsel to Daewoo International (America) Corp.
Lowenstein Sandler PC	Ira M. Levee	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	ilevee@lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Lowenstein Sandler PC	Kenneth A. Rosen	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	krosen@lowenstein.com	Counsel to Cerberus Capital Management, L.P.
Lowenstein Sandler PC	Michael S. Etikin	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	metkin@lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Lowenstein Sandler PC	Scott Cargill	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	scargill@lowenstein.com	Counsel to Cerberus Capital Management, L.P.; AT&T Corporation
Lowenstein Sandler PC	Vincent A. D'Agostino	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	vdagostino@lowenstein.com	Counsel to AT&T Corporation
Lyden, Liebenthal & Chappell, Ltd.	Erik G. Chappell	5565 Airport Highway	Suite 101	Toledo	OH	43615		419-867-8900	egc@lydenlaw.com	Counsel to Metro Fibres, Inc.
Maddin, Hauser, Wartell, Roth & Heller PC	Alexander Stotland Esq	28400 Northwestern Hwy	Third Floor	Southfield	MI	48034		248-354-4030	axs@maddinhauser.com	Attorney for Danice Manufacturing Co.
Madison Capital Management	Joe Landen	6143 South Willow Drive	Suite 200	Greenwood Village	CO	80111		303-957-4254	jlanden@madisoncap.com	Representative for Madison Capital Management
Margulies & Levinson, LLP	Leah M. Caplan, Esq.	30100 Chagrin Boulevard	Suite 250	Pepper Pike	OH	44124		216-514-4935	lmc@ml-legal.com	Counsel to Venture Plastics
Mastromarco & Jahn, P.C.	Victor J. Mastromarco, Jr.	1024 North Michigan Avenue	P.O. Box 3197	Saginaw	MI	48605-3197		989-752-1414	vmastromar@aol.com	Counsel to H.E. Services Company and Robert Backie and Counsel to Cindy Palmer, Personal Representative to the Estate of Michael Palmer
Masuda Funai Eifert & Mitchell, Ltd.	Gary D. Santella	203 North LaSalle Street	Suite 2500	Chicago	IL	60601-1262		312-245-7500	gsantella@masudafunai.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC and Hosiden America Corporation
McCarter & English, LLP	David J. Adler, Jr. Esq.	245 Park Avenue, 27th Floor		New York	NY	10167		212-609-6800	dadler@mccarter.com	Counsel to Ward Products, LLC
McCarter & English, LLP	Eduardo J. Glas, Esq.	Four Gateway Center	100 Mulberry Street	Newark	NJ	07102-4096		913-622-4444	eglas@mccarter.com	Counsel to General Products Delaware Corporation
McCarthy Tetrault LLP	Lorne P. Salzman	66 Wellington Street West	Suite 4700	Toronto	Ontario	M5K 1E6		416-362-1812	lsalzman@mccarthy.ca	Counsel to Themselves (McCarthy Tetrault LLP)
McDermott Will & Emery LLP	Gary O. Ravert	340 Madison Avenue		New York	NY	10017-1922		212-547-5477	gravert@mwe.com	Counsel for Temic Automotive of North America, Inc.
McDermott Will & Emery LLP	Stephen B. Selbst	340 Madison Avenue		New York	NY	10017		212-547-5400	sselbst@mwe.com	Counsel to National Semiconductor Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
McDermott Will & Emery LLP	Steven P. Handler Monica M. Quinn	227 W Monroe St		Chicago	IL	60606		312-372-2000	shandler@mwe.com mquinn@mwe.com	Counsel for Temic Automotive of North America, Inc.
McDonald Hopkins Co., LPA	Scott N. Opincar, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	sopincar@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McDonald Hopkins Co., LPA	Shawn M. Riley, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	sriley@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McElroy, Deutsch, Mulvaney & Carpenter, LLP	Jeffrey Bernstein, Esq.	Three Gateway Center	100 Mulberry Street	Newark	NJ	07102-4079		973-622-7711	jbernstein@mdmc-law.com	Counsel to New Jersey Self-Insurers Guaranty Association
McGuirewoods LLP	Aaron G McCollough Esq	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1000	amccollough@mcquirewoods.com	Counsel to Siemens Energy & Automation, Inc.
McGuirewoods LLP	Daniel F Blanks	One James Center	901 East Cary Street	Richmond	VA	23219		804-775-1000	dblank@mcquirewoods.com	Counsel for CSX Transportation, Inc.
McGuirewoods LLP	John H Maddock III	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1178	jmaddock@mcquirewoods.com	Counsel to Siemens Logistics Assembly Systems, Inc.; Counsel for CSX Transportation, Inc.
Meyer, Suozzi, English & Klein, P.C.	Attn Thomas R Slome Esq	990 Stewart Ave Ste 300	PO Box 9194	Garden City	NY	11530-9194		516-741-6565	tslome@msek.com	Counsel for Pamela Geller; JAE Electronics, Inc.
Meyer, Suozzi, English & Klein, P.C.	Hanan Kolko	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	hkolko@msek.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Meyers Law Group, P.C.	Merle C. Meyers	44 Montgomery Street	Suite 1010	San Francisco	CA	94104		415-362-7500	mmeyers@mlg-pc.com	Counsel to Alps Automotive, Inc.
Meyers, Rodbell & Rosenbaum, P.A.	M. Evan Meyers	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800	emeyers@mrrlaw.net	Counsel to Prince George County, Maryland
Meyers, Rodbell & Rosenbaum, P.A.	Robert H. Rosenbaum	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800	rrosenbaum@mrrlaw.net	Counsel to Prince George County, Maryland
Miami-Dade County Tax Collector	April Burch	Paralegal Unit	140 West Flagler St Ste 1403	Miami	FL	33130		305-375-5314	mdtcbkc@miamidade.gov	Paralegal Collection Specialist for Miami-Dade County
Michael Cox		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140	miag@michigan.gov	Attorney General for State of Michigan, Department of Treasury
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Dennis J. Raterink	PO Box 30736		Lansing	MI	48909-7717		517-373-1176	raterink@michigan.gov	Assistant Attorney General for Worker's Compensation Agency; Attorney for the Funds Administration for the State of Michigan
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Michael Cox	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	miag@michigan.gov	Attorney General for Worker's Compensation Agency; Attorney for the Funds Administration for the State of Michigan

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Miles & Stockbridge, P.C.	Thomas D. Renda	10 Light Street		Baltimore	MD	21202		410-385-3418	trenda@milesstockbridge.com	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminum Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Miller & Martin PLLC	Dale Allen	150 Fourth Ave North	Ste 1200	Nashville	TN	37219			vjones@millermartin.com	Counsel to Averitt Express
Miller Johnson	Thomas P. Sarb	250 Monroe Avenue, N.W.	Suite 800, PO Box 306	Grand Rapids	MI	49501-0306		616-831-1748	sarbt@millerjohnson.com	Counsel to Pridgeon & Clay, Inc.
Miller, Canfield, Paddock and Stone, P.L.C.	Robert D. Wolford							616-831-1726	wolfordr@millerjohnson.com	Counsel to Wells Operating Partnership, LP
Miller, Canfield, Paddock and Stone, P.L.C.	Jonathan S. Green	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8452	greenj@millercanfield.com	Counsel to Brose North America Holding LP and its affiliates
Miller, Canfield, Paddock and Stone, P.L.C.	Marc N. Swanson	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-963-6420	swansonm@millercanfield.com	Counsel to Niles USA Inc.; Techcentral, LLC; The Bartech Group, Inc.; Fischer Automotive Systems
Miller, Canfield, Paddock and Stone, P.L.C.	Timothy A. Fusco	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8435	fusco@millercanfield.com	Counsel to Hitachi Automotive Products (USA), Inc. and Conceria Pasubio
Mintz, Levin, Cohn, Ferris Glovsky and Pepco, P.C.	Paul J. Ricotta	One Financial Center		Boston	MA	02111		617-542-6000	piricotta@mintz.com pricotta@mintz.com	Counsel to Molex Connector Corp
Molex Connector Corp	Jeff Ott	2222 Wellington Ct.		Lisle	IL	60532		630-527-4254	Jeff.Ott@molex.com	Counsel to ITT Industries, Inc.; Hitachi Chemical (Singapore), Ltd.
Morgan, Lewis & Bockius LLP	Andrew D. Gottfried	101 Park Avenue		New York	NY	10178-0060		212-309-6000	agottfried@morganlewis.com	Counsel to Hitachi Chemical (Singapore) Pte, Ltd.
Morgan, Lewis & Bockius LLP	Menachem O. Zelmanovitz	101 Park Avenue		New York	NY	10178		212-309-6000	mzelmanovitz@morganlewis.com	Counsel to Sumitomo Corporation
Morgan, Lewis & Bockius LLP	Richard W. Esterkin, Esq.	300 South Grand Avenue		Los Angeles	CA	90017		213-612-1163	resterkin@morganlewis.com	Counsel to Standard Microsystems Corporation and its direct and indirect subsidiaries Oasis SiliconSystems AG and SMSC NA Automotive, LLC (successor-in-interest to Oasis Silicon Systems, Inc.)
Moritt Hock Hamroff & Horowitz LLP	Leslie Ann Berkoff	400 Garden City Plaza		Garden City	NY	11530		516-873-2000	lberkoff@morithhock.com	Counsel to The Timken Corporation
Moses & Singer LLP	James M. Sullivan Esq.	The Chrysler Building	405 Lexington Avenue	New York	NY	10174		212-554-7800	jsullivan@mosessinger.com	Counsel to Texas Instruments Incorporated
Munsch Hardt Kopf & Harr, P.C.	Raymond J. Urbanik, Esq., Joseph J. Wielebinski, Esq. and Davor Rukavina, Esq.	3800 Lincoln Plaza	500 North Akard Street	Dallas	RX	75201-6659		214-855-7590 214-855-7561 214-855-7587	rurbanik@munsch.com jwielebinski@munsch.com drukavina@munsch.com	Counsel to Lankfer Diversified Industries, Inc.
Nantz, Litowich, Smith, Girard & Hamilton, P.C.	Sandra S. Hamilton	2025 East Beltline, S.E.	Suite 600	Grand Rapids	MI	49546		616-977-0077	sandy@nlsq.com	

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Nathan, Neuman & Nathan, P.C.	Kenneth A. Nathan	29100 Northwestern Highway	Suite 260	Southfield	MI	48034		248-351-0099	Knathan@nathanneuman.com	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
National City Commercial Capital	Lisa M. Moore	995 Dalton Avenue		Cincinnati	OH	45203		513-455-2390	lmoore@pnc.com	Vice President and Senior Counsel to National City Commercial Capital
Nelson Mullins Riley & Scarborough	George B. Cauthen	1320 Main Street, 17th Floor	PO Box 11070	Columbia	SC	29201		803-7255-9425	george.cauthen@nelsonmullins.com	Counsel to Datwyler Rubber & Plastics, Inc.; Datwyler, Inc.; Datwyler i/o devices (Americas), Inc.; Rothrist Tube (USA), Inc.
New Jersey Attorney General's Office Division of Law	Tracy E Richardson Deputy Attorney General	R.J. Hughes Justice Complex	25 Market St P.O. Box 106	Trenton	NJ	08628-0106		609-292-1537	tracy.richardson@dol.lps.state.nj.us	Deputy Attorney General - State of New Jersey Division of Taxation
Nixon Peabody LLP	Victor G. Milione Christopher M. Desiderio	437 Madison Ave		New York	NY	10022		212-940-3000	cdesiderio@nixonpeabody.com vmilione@nixonpeabody.com	Counsel to Corning Inc., Corning Incorporated, and Corning
North Point	David G. Heiman	901 Lakeside Avenue		Cleveland	OH	44114		216-586-3939	dgheiman@jonesday.com	Counsel to WL. Ross & Co., LLC
Office of the Chapter 13 Trustee Office of the Texas Attorney General	Camille Hope Jay W. Hurst	P.O. Box 954 P.O. Box 12548		Macon Austin	GA TX	31202 78711-2548		478-742-8706 512-475-4861	cahope@chapter13macon.com jay.hurst@oag.state.tx.us	Office of the Chapter 13 Trustee Counsel to The Texas Comptroller of Public Accounts
Ohio Environmental Protection Agency	c/o Michelle T. Sutter Michael M. Zizza, Legal Manager	Principal Assistant Attorney General Environmental Enforcement Section 44 Manning Road	30 E Broad St 25th Fl	Columbus	OH	43215		614-466-2766	msutter@ag.state.oh.us	Attorney for State of Ohio, Environmental Protection Agency
Orbotech, Inc.				Billerica	MA	01821		978-901-5025	michaelz@orbotech.com	Company
O'Rourke Katten & Moody	Michael Moody	55 W Wacker Dr	Ste 1400	Chicago	IL	60615		312-849-2020	mmoody@orourkeandmoody.com	Counsel to Ameritech Credit Corporation d/b/a SBC Capital Services
Orrick, Herrington & Sutcliffe LLP	Alyssa Englund, Esq.	666 Fifth Avenue		New York	NY	10103		212-506-5187	aenglund@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Frederick D. Holden, Jr., Esq.	405 Howard Street		San Francisco	CA	94105		415-773-5700	fholden@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Raniero D'Aversa, Jr.	51 West 52nd Street at 6th Avenue		New York	NY	10103-0001		212-506-3715	Rdaversa@orrick.com	Counsel to Bank of America, N.A.
Pachulski Stang Ziehl & Jones LLP	Michael R. Seidl	919 N. Market Street, 17th Floor	P.O. Box 8705	Wilmington	DE	19899-8705		302-652-4100	mseidl@pszilaw.com	Counsel for Essex Group, Inc.
Pachulski Stang Ziehl & Jones LLP	Robert J. Feinstein Ilan D. Scharf	780 Third Avenue, 36th Floor		New York	NY	10017-2024		212-561-7700	rfeinstein@pszilaw.com lscharf@pszilaw.com	Counsel for Essex Group, Inc.
Patterson Belknap Webb & Tyler LLP	Daniel A. Lowenthal	1133 Avenue of the Americas		New York	NY	10036		212-336-2720	dalowenthal@pbwt.com	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Patterson Belknap Webb & Tyler LLP	David W. Dykhous Phyllis S. Wallitt	1133 Avenue of the Americas		New York	NY	10036-6710		212-336-2000	dwdykhous@pbwt.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Paul H. Spaeth Co. LPA	Paul H. Spaeth	130 W Second St Ste 450		Dayton	OH	45402		937-223-1655	spaethlaw@phslaw.com	Attorneys for F&G Multi-Slide Inc and F&G Tool & Die Co. Inc.
Paul, Weiss, Rifkind, Wharton & Garrison	Andrew N. Rosenberg	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	arosenberg@paulweiss.com	Counsel to Merrill Lynch, Pierce, Fenner & Smith, Incorporated
Paul, Weiss, Rifkind, Wharton & Garrison	Douglas R. Davis	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	ddavis@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Elizabeth R. McColm	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	emccolm@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Peggy Housner		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140	housnerp@michigan.gov	Assistant Attorney General for State of Michigan, Department of Treasury
Penachio Malara LLP	Anne Penachio	235 Main Street	Suite 600A	White Plains	NY	10601		914-946-2889	apenachio@pmlawlp.com	Counsel to UVA Machine Company and its successors by acquisition
Pepper, Hamilton LLP	Francis J. Lawall	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	lawallf@pepperlaw.com	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Pepper, Hamilton LLP	Henry Jaffe	1313 Market Street	PO Box 1709	Wilmington	DE	19899-1709		302-777-6500	jaffeh@pepperlaw.com	Counsel to SKF USA, Inc.
Pepper, Hamilton LLP	Nina M. Varughese	3000 Two Logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	varughesen@pepperlaw.com	Counsel to Capro, Ltd; Teleflex Automotive Manufacturing Corporation; Teleflex Incorporated; Ametek; Cleo, Inc.; Sierra International, Inc.
Pickrel Shaeffer & Ebeling	Sarah B. Carter Esq	2700 Kettering Tower		Dayton	OH	45423-2700		937-223-1130	scarter@pselaw.com	
Pierce Atwood LLP	Jacob A. Manheimer	One Monument Square		Portland	ME	04101		207-791-1100	jmanheimer@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexido, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pierce Atwood LLP	Keith J. Cunningham	One Monument Square		Portland	ME	04101		207-791-1100	kcunningham@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexido, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pietragallo Bosick & Gordon LLP	Richard J. Parks	54 Buhl Blvd		Sharon	PA	16146		724-981-1397	rjp@pbandg.com	Counsel to Ideal Tool Company, Inc.
Pillsbury Winthrop Shaw Pittman LLP	Karen B. Dine	1540 Broadway		New York	NY	10036-4039		212-858-1000	karen.dine@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Pillsbury Winthrop Shaw Pittman LLP	Margot P. Erlich	1540 Broadway		New York	NY	10036-4039		212-858-1000	margot.erlich@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Mark D. Houle	650 Town Center Drive	Ste 550	Costa Mesa	CA	92626-7122		714-436-6800	mark.houle@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Richard L. Epling	1540 Broadway		New York	NY	10036-4039		212-858-1000	richard.epling@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Robin L. Spear	1540 Broadway		New York	NY	10036-4039		212-858-1000	robin.spear@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Porzio, Bromberg & Newman, P.C.	Brett S. Moore, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	bsmoore@pbnlaw.com	
Porzio, Bromberg & Newman, P.C.	John S. Mairo, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	jsmairo@pbnlaw.com	Counsel to Neuman Aluminum Automotive, Inc. and Neuman Aluminum Impact Extrusion, Inc.
Previant, Goldberg, Uelman, Gratz, Miller & Brueggeman, S.C.	Jill M. Hartley and Marianne G. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	jh@previant.com mgr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
PriceWaterHouseCoopers	Enrique Bujidos	Almagro	40	Madrid		28010	Spain	34 915 684 356	enrique.bujidos@es.pwc.com	Representative to DASE
QAD, Inc.	Stephen Tyler Esq	10,000 Midlantic Drive	Suite 100 West	Mt. Laurel	NJ	08054		856-840-2870	xst@qad.com	Counsel to QAD, Inc.
Quarles & Brady LLP	Kasey C. Nye	One South Church Street		Tucson	AZ	85701		520-770-8717	knye@quarles.com	Counsel to Offshore International, Inc.; Maquilas Teta Kawi, S.A. de C.V.; On Semiconductor Corporation; Flambeau Inc.
Quarles & Brady LLP	Roy Prange	33 E Main St Ste 900		Madison	WI	53703-3095		608-283-2485	rjp@quarles.com	Counsel for Flambeau Inc.
Quarles & Brady LLP	Valerie L. Bailey-Rihn Esq	33 E Main St Ste 900		Madison	WI	53703		608-283-2407	valerie.bailey-rihn@quarles.com	Counsel to Charter Manufacturing Co., Charter Mfg. Co. Inc., Charter Steel and Milwaukee Wire Products
Reed Smith	Ann Pille	10 South Wacker Drive		Chicago	IL	60606		312-207-1000	apille@reedsmith.com	Counsel to Infineon; Infineon Technologies
Republic Engineered Products, Inc.	Joseph A Kaczka	3770 Embassy Parkway		Akron	OH	44333		330-670-3215	jkaczka@republicengineered.com	Counsel to Republic Engineered Products, Inc.
Riddell Williams P.S.	Joseph E. Shickich, Jr.	1001 4th Ave.	Suite 4500	Seattle	WA	98154-1195		206-624-3600	jshickich@riddellwilliams.com	Counsel to Microsoft Corporation; Microsoft Licensing, GP
Rieck and Crotty PC	Jerome F Crotty	55 West Monroe Street	Suite 3390	Chicago	IL	60603		312-726-4646	jcrotty@rieckcrotty.com	Counsel to Mary P. O'Neill and Liam P. O'Neill

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Russell Reynolds Associates, Inc.	Charles E. Boulbol, P.C.	26 Broadway, 17th Floor		New York	NY	10004		212-825-9457	rtrack@msn.com	Counsel to Russell Reynolds Associates, Inc.
Satterlee Stephens Burke & Burke LLP	Christopher R. Belmonte	230 Park Avenue		New York	NY	10169		212-818-9200	cbelmonte@ssbb.com	Counsel to Moody's Investors Service
Satterlee Stephens Burke & Burke LLP	Pamela A. Bosswick	230 Park Avenue		New York	NY	10169		212-818-9200	pbosswick@ssbb.com	Counsel to Moody's Investors Service
Satterlee Stephens Burke & Burke LLP	Roberto Carrillo	230 Park Avenue	Suite 1130	New York	NY	10169		212-818-9200	rcarrillo@ssbb.com	Attorney's for Tecnomec S.r.l.
Schafer and Weiner PLLC	Daniel Weiner	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	dweiner@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Howard Borin	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	hborin@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Ryan Heilman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	rheilman@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schiff Hardin LLP	Eugene J. Geekie, Jr.	7500 Sears Tower		Chicago	IL	60606		312-258-5635	egeekie@schiffhardin.com	Counsel to Means Industries
Schulte Roth & Zabel LLP	David J. Karp	919 Third Avenue		New York	NY	10022		212-756-2000	david.karp@srz.com	Counsel to Parnassus Holdings II, LLC and Platinum Equity Capital Partners II, LP
Schulte Roth & Zabel LLP	James T. Bentley	919 Third Avenue		New York	NY	10022		212-756-2273	james.bentley@srz.com	Counsel to Panasonic Automotive Systems Company of America
Schulte Roth & Zabel LLP	Michael L. Cook	919 Third Avenue		New York	NY	10022		212-756-2000	michael.cook@srz.com	Counsel to Panasonic Automotive Systems Company of America; D.C. Capital Partners, L.P.
Schwartz Lichtenberg LLP	Barry E Lichtenberg Esq	420 Lexington Ave Ste 2400		New York	NY	10170		212-389-7818	barryster@att.net	Counsel to Marybeth Cunningham
Seyfarth Shaw LLP	Paul M. Baisier, Esq.	1545 Peachtree Street, N.E.	Suite 700	Atlanta	GA	30309-2401		404-885-1500	pbaisier@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405		212-218-5500	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	William J. Hanlon	World Trade Center East	Two Seaport Lane, Suite 300	Boston	MA	02210		617-946-4800	whanlon@seyfarth.com	Counsel to le Belier/LBQ Foundry S.A. de C.V.
Shaw Gussis Fishman Glantz Wolfson & Towbin LLC	Brian L Shaw	321 N. Clark St.	Suite 800	Chicago	IL	60654		312-541-0151	bshaw100@shawgussis.com	Counsel to ATC Logistics & Electronics, Inc.
Sheehan Phinney Bass + Green Professional Association	Bruce A. Harwood	1000 Elm Street	P.O. Box 3701	Manchester	NH	03105-3701		603-627-8139	bharwood@sheehan.com	Counsel to Source Electronics, Inc.
Sheldon S. Toll PLLC	Sheldon S. Toll	2000 Town Center	Suite 2550	Southfield	MI	48075		248-358-2460	lawtoll@comcast.net	Counsel to Milwaukee Investment Company
Sheppard Mullin Richter & Hampton LLP	Eric Waters	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	ewaters@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Malani J. Sternstein	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	msternstein@sheppardmullin.com	Counsel to International Rectifier Corp. and Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theodore A. Cohen	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	tcohen@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theresa Wardle	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	twardle@sheppardmullin.com	Counsel to International Rectifier Corp.
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	5353 Essen Lane	Suite 650	Baton Rouge	LA	70809		225-757-2185	rthibeaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibaux	909 Poydras Street	28th Floor	New Orleans	LA	70112-1033		504-299-2100	rthibaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Shipman & Goodwin LLP	Kathleen M. LaManna	One Constitution Plaza		Hartford	CT	06103-1919		860-251-5603	bankruptcy@goodwin.com	
Sills, Cummis Epstein & Gross, P.C.	Andrew H. Sherman	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	asherman@sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Jack M. Zackin	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	jzackin@sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Valerie A Hamilton Simon Kimmelman	650 College Rd E		Princeton	NJ	08540		609-227-4600	vhamilton@sillscummis.com skimmelman@sillscummis.com	Counsel to Doosan Infracore America Corp.
Silver Point Capital, L.P.	Chaim J. Fortgang	Two Greenwich Plaza	1st Floor	Greenwich	CT	06830		203-542-4216	cfortgang@silverpointcapital.com	Counsel to Silver Point Capital, L.P.
Smith, Katzenstein & Furlow LLP	Kathleen M. Miller	800 Delaware Avenue, 7th Floor	P.O. Box 410	Wilmington	DE	19899		302-652-8400	kmiller@skfdelaware.com	Counsel to Airgas, Inc.
SNR Denton US LLP	D. Farrington Yates	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	fyates@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc. and United Plastics Group
SNR Denton US LLP	Oscar N. Pinkas	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	opinkas@sonnenschein.com	Counsel to Schaeffler Canada, Inc. and Schaeffler KG
SNR Denton US LLP	Robert E. Richards	7800 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	rrichards@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc.; Counsel to Schaeffler Canada, Inc. and Schaeffler KG
Squire, Sanders & Dempsey L.L.P.	G. Christopher Meyer	4900 Key Tower	127 Public Sq	Cleveland	OH	44114		216-479-8692	cmeyer@ssd.com	Counsel to Furukawa Electric Co., Ltd.; Counsel for the City of Dayton, Ohio
State of California Office of the Attorney General	Sarah E. Morrison	Deputy Attorney General	300 South Spring Street Ste 1702	Los Angeles	CA	90013		213-897-2640	sarah.morrison@doj.ca.gov	Attorneys for the State of California Department of Toxic Substances Control
State of Michigan Department of Labor & Economic Growth, Unemployment Insurance Agency	Roland Hwang Assistant Attorney General	3030 W. Grand Boulevard	Suite 9-600	Detroit	MI	48202		313-456-2210	hwangr@michigan.gov	Assistant Attorney General for State of Michigan, Unemployment Tax Office of the Department of Labor & Economic Growth, Unemployment Insurance Agency
State of Michigan Labor Division	Susan Przekop-Shaw	PO Box 30736		Lansing	MI	48909		517-373-2560	przekopshaws@michigan.gov	Assistant Attorney General as Attorney for the Michigan Workers' Compensation Agency
Steel Technologies, Inc.	John M. Baumann	15415 Shelbyville Road		Louisville	KY	40245		502-245-0322	jmbaumann@steeltechnologies.com	Counsel to Steel Technologies, Inc.
Sterns & Weinroth, P.C.	Michael A Spero Simon Kimmelman Valerie A Hamilton	50 West State Street, Suite 1400	PO Box 1298	Trenton	NJ	08607-1298		609-392-2100	jspecf@sternslaw.com	Counsel to Doosan Infracore America Corp.
Stevens & Lee, P.C.	Constantine D. Pourakis, Esq.	485 Madison Avenue	20th Floor	New York	NY	10022		212-319-8500	cp@stevenslee.com	Counsel to Tonolli Canada Ltd.; VJ Technologies, Inc. and V.J. Electronix, Inc.
Stinson Morrison Hecker LLP	Mark A. Shaiken	1201 Walnut Street		Kansas City	MO	64106		816-842-8600	mshaiken@stinsonmoheck.com	Counsel to ThyssenKrupp Waupaca, Inc. and ThyssenKrupp Stahl Company
Stinson Morrison Hecker LLP	Nicholas J Zluticky	1201 Walnut Street	Suite 2900	Kansas City	MO	64106		816-691-3278	nzluticky@stinson.com	Counsel to ThyssenKrupp Waupaca, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Stites & Harbison PLLC	Madison L. Cashman	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	robert.goodrich@stites.com	Counsel to Setech, Inc.
Stites & Harbison PLLC	Robert C. Goodrich, Jr.	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	madison.cashman@stites.com	Counsel to Setech, Inc.
Stites & Harbison, PLLC	W. Robinson Beard, Esq.	400 West Market Street		Louisville	KY	40202		502-681-0448	wbeard@stites.com	Counsel to WAKO Electronics (USA), Inc., Ambrake Corporation, and Akebona Corporation (North America)
Taft, Stettinius & Hollister LLP	Richard L. Ferrell	425 Walnut Street	Suite 1800	Cincinnati	OH	45202-3957		513-381-2838	ferrell@taftlaw.com	Counsel to Wren Industries, Inc.
Taft, Stettinius & Hollister LLP	W. Timothy Miller Esq.	425 Walnut Street	Suite 1800	Cincinnati	OH	45202		513-381-2838	miller@taftlaw.com	Counsel to Select Industries Corporation and Gobar Systems, Inc.
Teitelbaum & Baskin LLP	Jay Teitelbaum Ron Baskin	3 Barker Avenue	3rd Floor	White Plains	NY	10601		914-437-7670	jteitelbaum@tblawlp.com rbaskin@tblawlp.com	Counsel to Mary H. Schaefer
Tennessee Department of Revenue	Marvin E. Clements, Jr.	c/o TN Attorney General's Office, Bankruptcy Division	PO Box 20207	Nashville	TN	37202-0207		615-532-2504	agbanknewyork@ag.tn.gov	Tennessee Department of Revenue
Thacher Proffitt & Wood LLP	Jonathan D. Forstot	Two World Financial Center		New York	NY	10281		212-912-7679	jforstot@tpw.com	Counsel to TT Electronics, Plc
Thacher Proffitt & Wood LLP	Louis A. Curcio	Two World Financial Center		New York	NY	10281		212-912-7607	lcurcio@tpw.com	Counsel to TT Electronics, Plc
The Furukawa Electric Co., Ltd.	Mr. Tetsuhiro Niizeki	6-1 Marunouchi	2-Chrome, Chiyoda-ku	Tokyo	Japan	100-8322			niizeki.tetsuhiro@furukawa.co.jp	Legal Department of The Furukawa Electric Co., Ltd.
The Michaelson Law Firm	Robert N Michaelson	11 Broadway Ste 615		New York	NY	10004		212-604-0685	rnm@michaelsonlawfirm.com	Counsel to NXP Semiconductors USA, Inc.
The Timken Corporation BIC - 08	Michael Hart	1835 Dueber Ave. SW	PO Box 6927	Canton	OH	44706-0927		330-438-3000	michael.hart@timken.com	Representative for Timken Corporation
Thompson & Knight	Rhett G. Campbell	333 Clay Street	Suite 3300	Houston	TX	77002		713-654-1871	rhett.campbell@tklaw.com	Counsel to STMicroelectronics, Inc.
Thompson & Knight LLP	Ira L. Herman	919 Third Avenue	39th Floor	New York	NY	10022-3915		212-751-3045	ira.herman@tklaw.com	Counsel to Victory Packaging
Thompson & Knight LLP	John S. Brannon	1700 Pacific Avenue	Suite 3300	Dallas	TX	75201-4693		214-969-1505	john.brannon@tklaw.com	Counsel to Victory Packaging
Thompson Coburn Fagel Haber	Lauren Newman	55 East Monroe	40th Floor	Chicago	IL	60603		312-346-7500	lnewman@thompsoncoburn.com	Counsel to Aluminum International, Inc.
Thompson Hine LLP	Jennifer L. Maffett	2000 Courthouse Plaza NE	10 W Second St	Dayton	OH	45402		937-443-6600	Jennifer.Maffett@ThompsonHine.com	Counsel to Rieck Group, LLC n/k/a Mechanical Construction Managers, LLC
TI Group Automotive Systems LLC	Timothy M. Guerriero	12345 E Nine Mile Rd		Warren	MI	48089		586-755-8066	tguerriero@us.tiauto.com	General Counsel and Company Secretary to TI Group Automotive Systems LLC
Todd & Levi, LLP	Jill Levi, Esq.	444 Madison Avenue	Suite 1202	New York	NY	10022		212-308-7400	jlevi@toddlevi.com	Counsel to Bank of Lincolnwood
Todtman Nachamie Spizz & Johns PC	Janice B. Grubin	425 Park Avenue	5th Floor	New York	NY	10022		212-754-9400	jgrubin@tnsi-law.com	Counsel to Vanguard Distributors, Inc.
U.S. Department of Justice	Matthew L. Schwartz Joseph N. Cordaro	Assistant United States Attorneys	86 Chambers St 3rd Fl	New York	NY	10007		212-637-1945	matthew.schwartz@usdoj.gov Joseph.Cordaro@usdoj.gov	Counsel to Environmental Protection Agency; Internal Revenue Service; Department of Health and Human Services; and Customs and Border Protection
Underberg & Kessler, LLP	Helen Zamboni	300 Bausch & Lomb Place		Rochester	NY	14604		585-258-2800	hazamboni@underbergkessler.com	Counsel to McAlpin Industries, Inc.
Union Pacific Railroad Company	Mary Ann Kilgore	1400 Douglas Street	MC 1580	Omaha	NE	68179		402-544-4195	mkilgore@UP.com	Counsel to Union Pacific Railroad Company

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy Vedder Price PC	Allied Industrial and Service Workers, Intl Union (USW), AFL-CIO Stephanie K Hor Chen	David Jury, Esq. 222 N LaSalle St Ste 2600	Five Gateway Center Suite 807	Pittsburgh Chicago	PA IL	15222 60601		412-562-2546 312-609-7786	djury@usw.org schen@vedderprice.com	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO Counsel to The Intec Group, Inc.
Vorys, Sater, Seymour and Pease LLP	Tiffany Strelow Cobb	52 East Gay Street		Columbus	OH	43215		614-464-8322	ts Cobb@vorys.com	Counsel to America Online, Inc. and its Subsidiaries and Affiliates
Wachtell, Lipton, Rosen & Katz	Richard G. Mason	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	RGMason@wlrk.com	Counsel to Capital Research and Management Company
Warner Norcross & Judd LLP	Gordon J. Toering	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2185	gtoering@wnj.com	Counsel to Robert Bosch Corporation; Counsel to Daewoo International Corp and Daewoo International (America) Corp
Warner Norcross & Judd LLP	Michael G. Cruse	2000 Town Center	Suite 2700	Southfield	MI	48075		248-784-5131	mcruse@wnj.com	Counsel to Compuware Corporation
Warner Norcross & Judd LLP	Stephen B. Grow	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2158	growsb@wnj.com	Counsel to Behr Industries Corp.
Weltman, Weinberg & Reis Co., L.P.A.	Geoffrey J. Peters	175 South Third Street	Suite 900	Columbus	OH	43215		614-857-4326	gpeters@weltman.com	Counsel to Seven Seventeen Credit Union
White & Case LLP	Glenn Kurtz Gerard Uzzi Douglas Baumstein	1155 Avenue of the Americas		New York	NY	10036-2787		212-819-8200	skurtz@ny.whitecase.com guzzi@whitecase.com dbaumstein@ny.whitecase.com	Counsel to Appaloosa Management, LP
White & Case LLP	Thomas Lauria Frank Eaton	Wachovia Financial Center	200 South Biscayne Blvd., Suite 4900	Miami	FL	33131		305-371-2700	tlauria@whitecase.com featon@miami.whitecase.com	Counsel to Appaloosa Management, LP
Whyte, Hirschboeck Dudek S.C.	Bruce G. Arnold	555 East Wells Street	Suite 1900	Milwaukee	WI	53202-4894		414-273-2100	barnold@whdlaw.com	Counsel to Schunk Graphite Technology
Wickens Herzer Panza Cook & Batista Co	James W Moennich Esq	35765 Chester Rd		Avon	OH	44011-1262		440-930-8000	jmoennich@wickenslaw.com	Counsel for Delphi Sandusky ESOP
Winston & Strawn LLP	David Neier Carey D. Schreiber	200 Park Avenue		New York	NY	10166-4193		212-294-6700	dneier@winston.com cschreiber@winston.com	Counsel to Ad Hoc Group of Tranche A & B DIP Lenders
Winthrop Couchot Professional Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	mwinthrop@winthropcouchot.com	Counsel to Metal Surfaces, Inc.
Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	sokeefe@winthropcouchot.com	Counsel to Metal Surfaces, Inc.
Womble Carlyle Sandridge & Rice, PLLC	Allen Grumbine	550 South Main St		Greenville	SC	29601		864-255-5402	agrumbine@wcsr.com	Counsel to Armacell
Womble Carlyle Sandridge & Rice, PLLC	Michael G. Busenkell	222 Delaware Avenue	Suite 1501	Wilmington	DE	19801			mbusenell@wcsr.com	Counsel to Chicago Miniature Optoelectronic Technologies, Inc.
Woods Oviatt Gilman LLP	Ronald J. Kisinski	700 Crossroads Bldg	2 State St	Rochester	NY	14614		585-362-4514	rkisicki@woodsoviatt.com	
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022		212-223-0400	skrause@zeklaw.com	Counsel to Toyota Tsusho America, Inc.

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DPH Holdings Corp.
Special Parties

Company	Address1	City	State	Zip	Email
James B Sumpter	21169 Westbay Circle	Noblesville	IN	46062	jsump@ieee.org

EXHIBIT C

Post-Emergence Master Service List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
United States Trustee	Brian Masumoto	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	Counsel to United States Trustee

EXHIBIT D

Hearing Date And Time: June 23, 2011 at 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
155 North Wacker Drive
Chicago, Illinois 60606
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

DPH Holdings Corp. Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

DPH Holdings Corp. Legal Information Website:
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
	:	
-----	X	

REORGANIZED DEBTORS' OBJECTION TO REQUEST FOR STAY OF
COURT ORDER AND RELATED PROCEEDINGS REGARDING OF VEBA IN
LIEU OF COBRA RULING (DOCKET # 21306)

("OBJECTION TO JAMES SUMPTER'S EXPEDITED STAY MOTION")

DPH Holdings Corp. ("DPH Holdings") and its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the "Reorganized Debtors"), successors of Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, former debtors and debtors-in-possession (collectively, the "Debtors"), hereby object (the "Objection") to James Sumpter's Request For Stay Of Court Order And Related Proceedings Regarding Of VEBA In Lieu Of COBRA Ruling (Docket # 21306) (Docket No. 21308) (the "Motion"), dated June 8, 2011, requesting a stay of this Court's Order Pursuant To 11 U.S.C. §§ 105 And 1114 And 26 U.S.C. § 35(e)(1)(K) Designating DSRA VEBA Benefit As In Lieu Of COBRA Continuation Coverage (Docket No. 21306) (the "Designation Order"), and respectfully represent as follows:

Preliminary Statement

1. In the Motion, Mr. Sumpter asks this Court to stay its Designation Order until some undefined point in time after the September 22, 2011 omnibus hearing so that Mr. Sumpter can file a motion for reconsider of Court's rulings on his Expedited Motion To Enforce COBRA Benefits For Salaried Retirees And Motion For COBRA Settlement (COBRA Benefit Motion) (Docket No. 18366) (the "COBRA Benefit Motion"), dated July 10, 2009. Because the Motion seeks a stay of the Designation Order for the purpose of allowing Mr. Sumpter to file a motion to reconsider this Court's rulings denying the COBRA Benefit Motion—ultimately seeking COBRA benefits that Mr. Sumpter believes are worth more than \$500 million—prosecution of the Motion violates the injunctions set forth in the Modified Plan¹ (Docket No. 18707 Ex. A art. 11.14) and this Court's order approving the Modified Plan (Docket No. 18707 ¶ 22). Accordingly, the Motion should be denied.

¹ Capitalized terms not otherwise defined in this Preliminary Statement are defined below.

2. In addition, Mr. Sumpter filed proof of administrative expense claim number 18621 against Delphi, asserting an administrative expense priority claim in the amount of \$62,524.08 on account of lifetime COBRA continuation coverage. On December 2, 2009, Mr. Sumpter's claim for COBRA continuation coverage was disallowed (Docket No. 19135, Ex. F). Although Mr. Sumpter's Motion makes no mention of his COBRA claim or its subsequent disallowance, to obtain the ultimate relief he seeks, Mr. Sumpter would not only need to overturn this Court's rulings denying the COBRA Benefit Motion, but would also need to successfully challenge this Court's order disallowing his claim for lifetime COBRA continuation coverage.

3. Even if Mr. Sumpter had not violated the injunctions set forth in the Modified Plan and was not seeking to relitigate this Court's order approving the Modified Plan and earlier orders of this Court denying the COBRA Benefit Motion and disallowing his claim for lifetime COBRA continuation coverage, the Motion does not sustain the "heavy burden" necessary to obtain a stay pursuant to Federal Rule of Bankruptcy Procedure 8005. See In re Adelphia Commc'ns Corp., 333 B.R. 649, 659 (S.D.N.Y. 2005) (noting that "[a] party seeking a stay pending appeal carries a heavy burden").² To obtain a stay, Mr. Sumpter must demonstrate that (1) there is a substantial possibility of success on the merits; (2) he would suffer irreparable injury if a stay were denied; (3) the lack of substantial harm to another party if the stay were granted; and (4) public interest favors a stay. See, e.g., In re Adelphia Commc'ns Corp., 333 B.R. at 659; Hirschfeld v. Bd. of Elections, 984 F. 2d 35, 39 (2d Cir. 1993). All four criteria must be

² The stay provisions of Federal Rule of Bankruptcy Procedure 7062(b) do not apply to contested matters. Accordingly, the Reorganized Debtors believe that the standard governing motions for a stay under Federal Rule of Bankruptcy Procedure 8005 are best suited to evaluate Mr. Sumpter's request for a stay pending a motion for reconsideration. Regardless, the standard governing a motion for stay under Bankruptcy Rule 8005 is the same as the standard used under Federal Rule of Civil Procedure 62 ("Rule 62"). Compare Hirschfeld v. Bd. of Elections, 984 F. 2d 35, 39 (2d Cir. 1993), with Rodriguez ex rel. Rodriguez v. DeBuono, 175 F.3d 227, 234 (2d Cir. 1999).

satisfied to some extent before a stay is granted. In re Adelphia Commc'ns Corp., 333 B.R. at 659.

4. Mr. Sumpter cannot show a substantial possibility of success on the merits of his contemplated motion to reconsider this Court's rulings denying his COBRA Benefit Motion for four reasons. First, when this Court considered the COBRA Benefit Motion in July 2009, it treated the COBRA Benefit Motion as an objection to the Modified Plan. This Court overruled the objection in a bench ruling on July 30, 2009 (Docket No. 18830), and that ruling is reflected in paragraph 2 of the Plan Modification Order (Docket No. 18707), dated July 30, 2009.³ Any motion for reconsideration of this Court's ruling on the COBRA Benefit Motion would therefore constitute a challenge to the Plan Modification Order under 11 U.S.C. § 1144. 8 Collier on Bankruptcy ¶ 1144.01[2], at 1144–4, (16th ed. 2011) (section 1144 "provides the sole basis for overturning confirmation of a chapter 11 plan."). Under section 1144 of the Bankruptcy Code, the deadline for any such challenge expired 180 days after this Court entered the Plan Modification Order. That deadline passed nearly one year ago. It is far too late for Mr. Sumpter to seek to unwind a ruling that was an essential factor in this Court's decision to approve the plan modifications and enter the Plan Modification Order.

5. Second, contrary to Mr. Sumpter's assertion that a stay is warranted because he "has secured an IRS ruling letter," the letter attached to the Motion is actually a letter dated November 24, 2009, declining to issue a private letter ruling regarding a bankruptcy qualifying event under applicable COBRA health care continuation requirements. (Motion Ex. 1.) The IRS letter declining to issue a private letter ruling is of no weight, and merely "addresses well-established principles of tax law without applying them to a specific set of facts." (Id.) The

³ The COBRA Benefit Motion was subsequently denied as moot. See Order Denying Expedited Motion To Enforce COBRA Benefits For Salaried Retirees And Motion For COBRA Settlement (COBRA Benefit Motion) (Docket No. 18723) (the "Order Denying COBRA"), entered August 3, 2009.

IRS letter itself states that it "is advisory only and has no binding effect on the IRS" (Motion Ex. 1), and applicable provisions of the Internal Revenue Code confirm that the IRS letter has no weight. 26 U.S.C. § 6110(k)(3); cf. § 6110(b)(1)(A). Accordingly, the letter cannot be properly used by Mr. Sumpter to establish a substantial probability of success on the merits.

6. Third, even if the IRS letter were probative, it is "well settled that a change in decisional law is not grounds for relief under Rule 60(b)(6)." See Travelers Indem. Co. v. Sarkisan, 794 F. 2d 754, 757 (2d Cir. 1986) (citing Ackermann v. United States, 340 U.S. 193 (1950) (affirming denial of Rule 60(b)(6) relief to party who failed to appeal adverse judgment and then relied on reversal of similar judgment in related case)). Accordingly, even if the IRS letter were viewed as a source of decisional law in this context, the IRS letter is an improper basis for seeking reconsideration of this Court's ruling on the COBRA Benefit Motion.

7. Finally, given the absence of any likelihood of success on the merits, Mr. Sumpter cannot show irreparable harm. In re Delphi Corp., Hr'g Tr. at 47, March 17, 2009 (citing Grand River Enter. Six Nations Ltd., 481 F.3d at 66-67). For all of these reasons, the Motion should be denied.

Background

A. Mr. Sumpter's COBRA Benefit Motion

8. In connection with the hearings on the Debtors' motion under 11 U.S.C. § 1127 for an order approving (i) certain modifications to the confirmed plan and related disclosure statement and (ii) related procedures for re-soliciting votes on the confirmed plan, as modified (Docket No. 14310) (the "Plan Modification Motion") and the supplement to the Plan Modification Motion (Docket No. 16646) (the "Motion Supplement"), Mr. Sumpter filed his COBRA Benefit Motion. The COBRA Benefit Motion requested, among other things, that this

Court order the Debtors to provide salaried retirees COBRA coverage "retroactively from April 1, 2009, until the death of each eligible retiree." (COBRA Benefit Motion ¶ 11.)

9. This Court heard argument on the COBRA Benefit Motion, insofar as it constituted an objection to the Plan Modification Motion and the Motion Supplement, at the hearings held on July 29–30, 2009. On July 30, 2009, this Court ruled that Delphi's salaried retirees were not entitled to lifetime COBRA continuation coverage under the applicable provisions of Titles 26 and 29 of the U.S. Code. In re Delphi Corp., Hr'g Tr. at 15, July 30, 2009 ("[T]he plain meaning of the statute is that the one year reference [for a bankruptcy qualifying event] refers to both the one year before or after language in the statute.") On August 3, 2009, this Court entered its Order Denying COBRA, denying the COBRA Benefit Motion as moot.

B. Mr. Sumpter's Administrative Expense Claims

10. On July 14, 2009, Mr. Sumpter filed a proof of administrative expense claim number 18621 ("Claim 18621") against Delphi.⁴ Claim 18621 asserted an administrative expense priority claim in the amount of \$62,524.08 on account of lifetime COBRA continuation coverage.

11. Delphi objected to Claim 18621 pursuant to the Thirty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To Expunge Certain (I) Prepetition Claims, (II) Equity Interests, (III) Books And Records Claims, (IV) Untimely Claims, (V) Paid Severance Claims, (VI) Pension, Benefit, And OPEB Claims, And (VII) Duplicative Claims (Docket No. 18984) (the "Thirty-Seventh Omnibus Claims Objection").

⁴ A copy of Claim 18621 is attached hereto as Exhibit 1. Mr. Sumpter also filed proof of administrative expense claim number 18620 ("Claim 18620") against Delphi. Claim 18620 asserted an administrative expense priority claim in the amount of \$97,788.00 on account of life insurance and an early payout for disability. On December 2, 2009, Claim 18620 was disallowed and expunged (Docket No. 19135 Ex. F).

12. On December 2, 2009, Claim 18621 was disallowed and expunged by this Court's Order Pursuant to 11 U.S.C. § 503(b) and Fed. R. Bankr. P. 3007 to Expunge Certain (I) Prepetition Claims, (II) Equity Interests, (III) Books and Records Claims, (IV) Untimely Claims, (V) Paid Severance Claims, (VI) Pension, Benefit, and OPEB Claims, and (VII) Duplicative Claims (Docket No. 19135) ("Thirty-Seventh Omnibus Claims Objection Order").

C. Approval Of The Modified Plan And Plan Modification Order Injunctions

13. On July 30, 2009, this Court entered its Order Approving Modifications Under 11 U.S.C. § 1127(b) To (I) First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified And (II) Confirmation Order (Docket No. 12359) (Docket No. 18707) (the "Plan Modification Order"), which approved the Debtors' First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (As Modified) (the "Modified Plan"). On October 6, 2009 (the "Effective Date"), the Debtors substantially consummated the Modified Plan. The Reorganized Debtors have emerged from chapter 11 as DPH Holdings and affiliates and remain responsible for the post-Effective Date administration of these chapter 11 cases, including the disposition of certain retained assets, the payment of certain retained liabilities as provided for under the Modified Plan, and the eventual closing of the cases.

14. Article 11.14 of the Modified Plan provides:

Subject to Article 11.13 of this Plan, the satisfaction, release, and discharge pursuant to this Article XI shall act as an injunction against any Person commencing or continuing any action, employment of process, or act to collect, offset, or recovery any Claim, Interest, or Cause of Action satisfied, released, or discharged under this Plan to the fullest extent authorized or provided by the Bankruptcy Code, including, without limitation, to the extent provided for or authorized by sections 524 and 1141 thereof.

(See Docket No. 18707 Ex. A art. 11.14.)

15. Similarly, the Plan Modification Order provides:

Except as otherwise specifically provided in the Modified Plan, the MDA Documents, or this order and except as may be necessary to enforce or remedy a breach of the Modified Plan, the Debtors and all Persons shall be precluded and permanently enjoined on and after the Effective Date from (a) commencing or continuing in any manner any Claim, action, employment of process, or other proceeding of any kind with respect to any Claim, Interest, Cause of Action, or any other right or Claim against the Reorganized Debtors, which they possessed or may possess prior to the Effective Date, (b) the enforcement, attachment, collection, offset, recoupment, or recovery by any manner or means of any judgment, award, decree, order, or otherwise with respect to any Claim, Interest, Cause of Action, or any other right or Claim against the Reorganized Debtors, which they possessed or may possess prior to the Effective Date, (c) creating, perfecting, or enforcing any encumbrance of any kind with respect to any Claim, Interest, Cause of Action, or any other right or Claim against the Reorganized Debtors, which they possessed or may possess prior to the Effective Date, and (d) asserting any Claims, Interests, or Causes of Action that are satisfied, discharged, released, or subject to exculpation hereby or by the Modified Plan.

(Docket No. 18707 ¶ 22.)

D. Approval Of COBRA Designation Order

16. On May 5, 2011, the Official Committee of Eligible Salaried Retirees (the "Retirees' Committee") filed its Motion By Official Committee Of Eligible Salaried Retirees To Designate Benefit Of DSRA VEBA As In Lieu Of COBRA Coverage (Docket No. 21261) (the "Designation Motion"). On June 6, 2011, this Court entered the Designation Order.

E. Mr. Sumpter's Motion For Stay Of Designation Order

17. On June 8, 2011, Mr. Sumpter filed the present Motion, requesting a stay of this Court's Designation Order entered June 6, 2011.⁵ The Motion seeks a stay of the Designation Order so that Mr. Sumpter can file a motion to reconsider this Court's rulings on his COBRA Benefit Motion.

⁵ On June 6, 2011, this Court entered its Order Directing United States Trustee To Disband Official Committee Of Eligible Salaried Retirees (Docket No. 21305) (the "Disbandment Order"), directing the United States Trustee to disband the Retirees' Committee effective as of the later of (a) the date of entry of the Disbandment Order or (b) the date the Designation Order becomes final and nonappealable. Federal Rule of Bankruptcy Procedure 8002 provides that if a party makes a timely motion to reconsider under Federal Rule of Bankruptcy Procedure 9024, the time for appeal for all parties runs from the entry of the order disposing of such motion.

Argument

A. Mr. Sumpter's Efforts To Relitigate The COBRA Benefit Motion Violate The Plan Injunction

18. Mr. Sumpter asserts that a stay is warranted because he "has secured an IRS ruling letter." (Motion ¶ 2.) The Motion seeks a stay of the Designation Order for the purpose of allowing Mr. Sumpter to file a motion to reconsider this Court's rulings denying the COBRA Benefit Motion.⁶ There is no question that these actions are in violation of the injunctions set forth in Article 11.14 of the Modified Plan and paragraph 22 of the Plan Modification Order, as the Motion is the first step in seeking to assert a claim for \$500,000,000 in lieu of lifetime COBRA coverage. (Motion ¶¶ 11, 15.)

19. The injunctions in the Modified Plan and Plan Modification Order prohibit parties from taking action against DPH Holdings or any of the other former Debtors with respect to, among other things, any "Claim" or "Causes of Action." (Docket No. 18707 Ex. A art. 11.14; Docket No. 18707 ¶ 22.) For purposes of the Modified Plan and the Plan Modification Order, a "Claim" is "a claim against one of the Debtors (or all or some of them), whether or not asserted, as defined in section 101(5) of the Bankruptcy Code." (Docket No. 18707 Ex. A art. 1.29; Docket No. 18707 at 4 n.1.)

20. Under 11 U.S.C. § 101(5)(A), a "claim" includes a "right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured." "Congress intended by this language to adopt the broadest available definition of 'claim.'" Johnson v. Home State Bank, 501 U.S. 78, 83 (1991). It is "sufficiently broad to encompass any possible right to payment." Mazzeo v. U.S. (In re Mazzeo), 131 F.3d 295, 302 (2d Cir. 1997).

⁶ As set forth above, Mr. Sumpter previously filed Claim 18621 asserting lifetime COBRA benefits.

21. Under the Modified Plan, "Causes of Action" means:

any and all actions, proceedings, causes of action, suits, accounts, demands, controversies, agreements, promises, rights to legal remedies, rights to equitable remedies, rights to payment, and claims, whether known, unknown, reduced to judgment, not reduced to judgment, liquidated, unliquidated, fixed, contingent, non-contingent, matured, unmatured, disputed, undisputed, secured, or unsecured, and whether asserted or assertable directly or derivatively in law, equity, or otherwise, including Avoidance Claims, unless otherwise waived or released by the Debtors or the Reorganized Debtors to the extent such Cause of Action is a Cause of Action held by the Debtors or the Reorganized Debtors.

(Docket No. 18707 Ex. A art. 1.25.) The contemplated motion to reconsider rulings denying the COBRA Benefit Motion, and the Motion, constitute Causes of Action enjoined by the Modified Plan and Plan Modification Order.

22. In addition, Mr. Sumpter previously filed Claim 18621 against Delphi on account of COBRA benefits, which claim was disallowed and expunged. Under 11 U.S.C. § 1141(d) and pursuant to the terms of the Plan Modification Order and the Modified Plan, upon the Effective Date, the distributions and rights provided in the Modified Plan operates as a discharge of all Claims and Causes of Action against the Debtors that arose on or prior to the Effective Date. Specifically, section 11.2 of the Modified Plan provides that:

the distributions and rights that are provided in [the Modified] Plan shall be in complete satisfaction, discharge, and release, effective as of the Effective Date, of Claims and Causes of Action, whether known or unknown, against, liabilities of, liens on, obligations of, rights against, and Interests in the Debtors or any of their assets or properties, regardless of whether any property shall have been distributed or retained pursuant to [the Modified] Plan on account of such Claims, rights, and Interests, **including, but not limited to, Claims and Interests that arose before the Effective Date**

(Docket No. 18707 Ex. A art. 11.2 (emphasis added).)

23. The Claims and Causes of Action for lifetime COBRA coverage that undergird the Motion's request for a stay of the Designation Order, insofar as they seek to reconsider this Court's rulings on the COBRA Benefit motion July and August of 2009, fall

within the discharge granted under section 11.2 of the Modified Plan. There is no basis for requiring the Reorganized Debtors to relitigate disallowed and discharged claims. Accordingly, the Motion should be denied.

B. Mr. Sumpter's Claim For Lifetime COBRA Continuation Coverage Was Disallowed And Expunged

24. In addition, Mr. Sumpter filed Claim 18621 against Delphi, asserting an administrative expense priority claim in the amount of \$62,524.08 on account of lifetime COBRA continuation coverage. On December 2, 2009, Mr. Sumpter's claim for COBRA continuation coverage was disallowed (Docket No. 19135 Ex. F). Mr. Sumpter did not appeal the order denying Claim 18621.

25. The Motion makes no mention of the fact that Mr. Sumpter filed Claim 18621 asserting lifetime COBRA continuation coverage or that Claim 18621 was subsequently disallowed. Yet to obtain the ultimate relief Mr. Sumpter is seeking here, he would not only need to overturn this Court's rulings denying the COBRA Benefit Motion, but would also need to successfully challenge this Court's order disallowing his claim for lifetime COBRA continuation coverage. Given this Court's ruling disallowing Claim 18621, which Mr. Sumpter does not appear to challenge in his Motion, Mr. Sumpter's standing to press forward with his attempt to establish lifetime COBRA continuation coverage is far from clear.

C. The Motion Fails To Sustain The Heavy Burden Necessary For A Stay

26. Mr. Sumpter's Motion fails to sustain the "heavy burden" necessary to obtain a stay pursuant to Federal Rule of Bankruptcy Procedure 8005. See In re Adelphia Commc'ns Corp., 333 B.R. 649, 659 (S.D.N.Y. 2005) (noting that "[a] party seeking a stay pending appeal carries a heavy burden"). To obtain a stay, Mr. Sumpter must demonstrate that (1) there is a substantial possibility of success on the merits; (2) he would suffer irreparable injury if a stay were denied; (3) the lack of substantial harm to another party if the stay were

granted; and (4) public interest favors a stay. See, e.g., In re Adelphia Commc'ns Corp., 333 B.R. at 659; Hirschfeld v. Bd. of Elections, 984 F.2d 35, 39 (2d Cir. 1993).

27. Many courts in this circuit hold that "[a]ll four criteria must be satisfied to some extent before a stay is granted." In re Adelphia Commc'ns Corp., 333 B.R. at 659; see also Turner v. Citizens Nat'l Bank of Hammond (In re Turner), 207 B.R. 373, 375 (B.A.P. 2d Cir. 1997) (explaining that movant "must show 'satisfactory evidence on all four criteria'" (citations omitted)); Triple Net Invs. IX, LP v. DJK Residential, LLC (In re DJK Residential, LLC), Nos. 08-10375 (JMP), M-47 (GEL), 2008 WL 650389, at *2 (S.D.N.Y. Mar. 7, 2008) (same). Under this formulation, the "[f]ailure to satisfy one prong of this standard for granting a stay will doom the motion." In re Turner, 207 B.R. at 375; see also, ePlus, Inc. v. Katz (In re Metiom, Inc.), 318 B.R. 263, 271 (S.D.N.Y. 2004) (failure to demonstrate substantial possibility of success "dooms the motion").

28. Other courts follow a nominally different practice of weighing the four factors. See ACC Bondholder Group v. Adelphia Commc'ns Corp. (In re Adelphia Commc'ns Corp.), 361 B.R. 337, 347 (S.D.N.Y. 2007); see also Empresa Cubana Del Tabaco v. Culbro Corp., No. 97 Civ. 8399 (RWS), 2004 WL 925615, at *5 (S.D.N.Y. Apr. 30, 2004) (Sweet, J.) (weighing likelihood of success on the merits against other three factors). Under this balancing approach, "[t]he probability of success that must be demonstrated is inversely proportional to the amount of irreparable injury [the movant] will suffer absent the stay." Empresa Cubana Del Tabaco, 2004 WL 925615, at *1 (quoting Mohammed v. Reno, 309 F.3d 95, 100 (2d Cir. 2002)). In other words, "more of one excuses less of the other." Mohammed v. Reno, 309 F.3d at 101.

- (1) Any Motion To Reconsider This Court's Rulings On The COBRA Benefit Motion Constitutes A Motion To Revoke The Plan Modification Order That Is Untimely Under 11 U.S.C. § 1144

29. Because this Court treated the COBRA Benefit Motion as an objection to approval of the Modified Plan and overruled the objection as part of the Plan Modification Order, the Court's ruling on the COBRA Benefit Motion is not subject to reconsideration based on the 180-day deadline in section 1144. 11 U.S.C. § 1144; Fed. R. Bankr. P. 9024 (Rule 60(b) applies except that "a complaint to revoke an order confirming a plan may be filed only within the time allowed by § 1144"); Fed. R. Bankr. P. 9006(b)(2) (court may not enlarge time for taking action under 9024). In order to reconsider this Court's rulings on the COBRA Benefit Motion, this Court would need to reconsider its primary ruling denying the COBRA Benefit Motion insofar as it constituted an objection to the Modified Plan. The rulings denying the COBRA Benefit Motion were entered 22 months ago, and Mr. Sumpter did not appeal those rulings. In the 22 months since the rulings denying the COBRA Benefit Motion became final, the Reorganized Debtors substantially consummated the Modified Plan and emerged from chapter 11.⁷

30. The only way Mr. Sumpter could unwind this Court's ruling on the COBRA Benefit Motion—which attempted to impose \$500 million in COBRA continuation benefits on the Debtors—would be by revoking the Plan Modification Order. 8 Collier on Bankruptcy ¶ 1144.01[2], at 1144–4, (16th ed. 2011) (section 1144 "provides the sole basis for overturning confirmation of a chapter 11 plan.") Even if Mr. Sumpter were asserting that the Plan Modification Order had been procured by fraud, a request for revocation of a confirmation order is only permitted "before 180 days after the date of the entry of the order of confirmation." 11 U.S.C. § 1144; see also In re Vencor, Inc., 284 B.R. 79, 83 (Bankr. D. Del. 2002) (Federal

⁷ For similar reasons, to the extent the Motion seeks a stay of the Designation Order so that Mr. Sumpter can seek reconsideration of the COBRA Benefit Motion in an attempt to impose \$500 million in COBRA continuation benefits, such relief is barred by the doctrine of equitable mootness. See In re Chateaugay Corp., 10 F.3d 944, 952-53 (2d Cir. 1993); In re Calpine Corp., 390 B.R. 508, 516 (S.D.N.Y. 2008) (when chapter 11 plan of reorganization has been substantially consummated, appeal should be dismissed as moot if implementation of relief would be inequitable).

Rule of Bankruptcy Procedure 9024 "expressly requires that any action to revoke a confirmation order under chapter 11 must be filed within the time specified in section 1144"); 680 Fifth Ave. Assoc. v. EGI Co. Servs., Inc. (In re 680 Fifth Ave. Assoc.), 209 B.R. 314, 322-23 (Bankr. S.D.N.Y. 1997) (strictly construing 180-day time limitation in section 1144). Because Mr. Sumpter's forthcoming motion for reconsideration of this Court's rulings on the COBRA Benefit Motion would be time barred by 11 U.S.C. § 1144, he has no chance of success on the merits. Accordingly, the Motion should be denied.

(2) The IRS Letter, By Its Terms And Under Applicable Provisions Of The Internal Revenue Code, Is Entitled To No Weight

31. Second, the IRS letter Mr. Sumpter received from the Office of Chief Counsel is a letter declining to issue a private letter ruling. (Motion Ex. 1.) A written determination, including Chief Counsel advice, "may not be used or cited as precedent." 26 U.S.C. § 6110(k)(3); cf. § 6110(b)(1)(A) (written determination "means a ruling, determination letter, technical advice memorandum, or Chief Counsel advice"). The IRS letter itself makes the same point, stating that it "is advisory only and has no binding effect on the IRS." (Motion Ex. 1.) Moreover, Mr. Sumpter received this letter in November 2009—yet chose to wait nearly 19 months to file his Motion and announce his plans to move for reconsideration of the rulings denying the COBRA Benefit Motion. Accordingly, the IRS letter provides no basis for finding that Mr. Sumpter has a substantial possibility of success on the merits.

(3) Intervening Legal Authority Is Not Grounds For Reconsideration Under Rule 60(b)

32. Third, even if the IRS letter were somehow viewed to have probative value, it is "well settled that a change in decisional law is not grounds for relief under Rule 60(b)(6)." See Travelers Indem. Co. v. Sarkisan, 794 F. 2d 754, 757 (2d Cir. 1986) (citing

Ackermann v. United States, 340 U.S. 193 (1950) (affirming denial of Rule 60(b)(6) relief to party who failed to appeal adverse judgment and then relied on reversal of similar judgment in related case)).⁸ Accordingly, even assuming that the IRS letter is viewed as a source of decisional law in this context, the IRS letter is an improper basis for seeking reconsideration of rulings denying the COBRA Benefit Motion.

(4) Given The Absence Of Any Possibility Of Success On The Merits, Mr. Sumpter Cannot Show Irreparable Harm

33. Finally, "a showing of irreparable harm is the 'principal prerequisite' for the issuance of a stay under Bankruptcy Rule 8005." In re Delphi Corp., Hr'g Tr. at 47, March 17, 2009 (citing Grand River Enter. Six Nations Ltd., 481 F.3d at 66-67). See also In re Liberty Warehouse Assocs. Ltd. P'ship, 1998 WL 35180893, at *1 (Batts, J.) (finding no need to consider remaining elements for stay pending appeal when plaintiff failed to demonstrate irreparable injury). To satisfy this burden of proof, Mr. Sumpter must demonstrate irreparable harm in the absence of a stay that is "neither remote nor speculative, but actual and imminent." E.g., In re Calpine Corp., No. 05-60200 (BRL), 2008 WL 207841, at *4 (Bankr. S.D.N.Y. Jan 24, 2008) (citations omitted).

34. Mr. Sumpter has made no showing of why, absent a stay of the Designation Order—19 months after receiving the IRS letter—he would suffer irreparable harm that is actual and imminent. And given the absence of any likelihood of success on the merits, Mr. Sumpter cannot show irreparable harm. Mohammed v. Reno, 309 F.3d at 101 ("more of one [factor] excuses less of another"). For all these reasons, the Motion fails to satisfy the "heavy

⁸ This Court has previously treated motions to reconsider as motions under Rule 60(b) or Federal Rule of Bankruptcy Procedure 9024. See, e.g., In re DPH Holdings Corp., Hr'g Tr. at 26, Aug. 27, 2010; In re DPH Holdings Corp., Hr'g Tr. at 19, 186, May 20, 2010.

burden" necessary to obtain a stay and should be denied. See In re Adelphia Commc'ns Corp.,
333 B.R. at 659.

Conclusion

35. For the reasons set forth above, Mr. Sumpter's efforts violate the plan
injunctions and, in any event, fail to satisfy the standard for obtaining a stay of the Designation
Order. Accordingly, the Motion should be denied.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) denying the Motion, and (b) granting them such other and further relief as is just.

Dated: New York, New York
June 20, 2011

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
155 North Wacker Drive
Chicago, Illinois 60606
(312) 407-0700

- and -

Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

Exhibit 1

21169 Westbay Circle
Noblesville, IN 46062
July 8, 2009

Delphi Corporation Claims Processing
c/o Kurtzman Carson Consultants LLC
2335 Alaska Avenue
El Segundo, CA 90245

RE: In re Delphi Corporation, et al.,
Case No. 05-44481 (RDD) Jointly Administered
United States Bankruptcy Court
Southern District of New York

Proof of Claim:

I have submitted a request for COBRA coverage in conformance with the controlling SPD. Delphi eliminated health care coverage on April 1 for salaried retirees and placed me in a self pay category.

However, Pursuant to Title 29, Chapter 18, Subchapter I, Part 6, §1163(6), a substantial elimination of coverage, after the commencement proceeding under Title 11, is a COBRA Qualifying Event.

§1162 of the same section specifies that my premiums shall not exceed 102% of the applicable premium. In addition, §1162 also directs that COBRA coverage shall last until my death.

The difference between the self pay rate and the COBRA rate is \$187.76.

Enhanced Medical Plan, employee only

$$(\$ 666 + \$44 \text{ dental}) - (\$ 491.64 + 30.60 \text{ dental}) = \$187.76$$

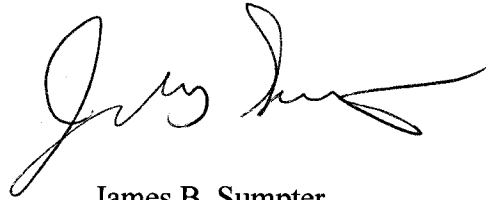
COBRA claim April 1, 2009 thru July 30, 2009: $4 \times 187.76 = \$ 751.04$

COBRA claim August 1, 2009 thru Dec. 31, 2009: $5 \times 187.76 = \$ 938.80$

COBRA claim 2110 thru Dec. 31, 2037: $27 \text{ yrs } (12 \times 187.76) = \$ 60,824.24$

(Assumes Life expectancy of 85 years
and no changes in family status) Total = \$ 62,524.08

Because Delphi is not complying with these statutes, I have requested a formal ruling from the IRS and the Department of Labor.

A handwritten signature in black ink, appearing to read "James B. Sumpter", with a stylized, flowing script.

James B. Sumpter



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TITLE 29 > CHAPTER 18 > SUBCHAPTER I > Subtitle B > part 6 > § 1163

§ 1163. Qualifying event

For purposes of this part, the term "qualifying event" means, with respect to any covered employee, any of the following events which, but for the continuation coverage required under this part, would result in the loss of coverage of a qualified beneficiary:

- (1) The death of the covered employee.
- (2) The termination (other than by reason of such employee's gross misconduct), or reduction of hours, of the covered employee's employment.
- (3) The divorce or legal separation of the covered employee from the employee's spouse.
- (4) The covered employee becoming entitled to benefits under title XVIII of the Social Security Act [42 U.S.C. 1395 et seq.].
- (5) A dependent child ceasing to be a dependent child under the generally applicable requirements of the plan.
- (6) A proceeding in a case under title 11, commencing on or after July 1, 1986, with respect to the employer from whose employment the covered employee retired at any time.

In the case of an event described in paragraph (6), a loss of coverage includes a substantial elimination of coverage with respect to a qualified beneficiary described in section 1167 (3)(C) of this title within one year before or after the date of commencement of the proceeding.

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TITLE 29 > CHAPTER 18 > SUBCHAPTER I > Subtitle B > part 6 > § 1162

§ 1162. Continuation coverage

For purposes of section 1161

of this title, the term "continuation coverage" means coverage under the plan which meets the following requirements:

(1) Type of benefit coverage

The coverage must consist of coverage which, as of the time the coverage is being provided, is identical to the coverage provided under the plan to similarly situated beneficiaries under the plan with respect to whom a qualifying event has not occurred. If coverage is modified under the plan for any group of similarly situated beneficiaries, such coverage shall also be modified in the same manner for all individuals who are qualified beneficiaries under the plan pursuant to this part in connection with such group.

(2) Period of coverage

The coverage must extend for at least the period beginning on the date of the qualifying event and ending not earlier than the earliest of the following:

(A) Maximum required period

(i) General rule for terminations and reduced hours In the case of a qualifying event described in section 1163 (2) of this title, except as provided in clause (ii), the date which is 18 months after the date of the qualifying event.

(ii) Special rule for multiple qualifying events If a qualifying event (other than a qualifying event described in section 1163 (6) of this title) occurs during the 18 months after the date of a qualifying event described in section 1163 (2) of this title, the date which is 36 months after the date of the qualifying event described in section 1163 (2) of this title.

(iii) Special rule for certain bankruptcy proceedings In the case of a qualifying event described in section 1163 (6) of this title (relating to bankruptcy proceedings), the date of the death of the covered employee or qualified beneficiary (described in section 1167 (3)(C)(iii) of this title), or in the case of the surviving spouse or dependent children of the covered employee, 36 months after the date of the death of the covered employee.

(iv) General rule for other qualifying events In the case of a qualifying event not described in section 1163 (2) or 1163 (6) of this title, the date which is 36 months after the date of the qualifying event.

(v) Medicare entitlement followed by qualifying event In the case of a qualifying event described in section 1163 (2) of this title that occurs less than 18 months after the date the covered employee became entitled to benefits under title XVIII of the Social Security Act [42 U.S.C. 1395 et seq.], the period of coverage for qualified beneficiaries other than the covered employee shall not terminate under this subparagraph before the close of the 36-month period beginning on the date the covered employee became so entitled.

In the case of a qualified beneficiary who is determined, under title II or XVI of the Social Security Act [42 U.S.C. 401 et seq., 1381 et seq.], to have been disabled at any time during the first 60 days of continuation coverage under this part, any reference in clause (i) or (ii) to 18 months is deemed a reference to 29 months (with respect to all qualified beneficiaries), but only if the qualified beneficiary has provided notice of such determination under section 1166 (3) ^[1] of this title before the end of such 18 months.

(B) End of plan

The date on which the employer ceases to provide any group health plan to any employee.

(C) Failure to pay premium

The date on which coverage ceases under the plan by reason of a failure to make timely payment of any premium required under the plan with respect to the qualified beneficiary. The payment of any premium (other than any payment referred to in the last sentence of paragraph (3)) shall be considered to be timely if made within 30 days after the date due or within such longer period as applies to or under the plan.

(D) Group health plan coverage or medicare entitlement

The date on which the qualified beneficiary first becomes, after the date of the election—

- (i) covered under any other group health plan (as an employee or otherwise) which does not contain any exclusion or limitation with respect to any preexisting condition of such beneficiary (other than such an exclusion or limitation which does not apply to (or is satisfied by) such beneficiary by reason of chapter 100 of title 26, part 7 of this subtitle, or title XXVII of the Public Health Service Act [42 U.S.C. 300gg et seq.]), or
- (ii) in the case of a qualified beneficiary other than a qualified beneficiary described in section 1167 (3)(C) of this title, entitled to benefits under title XVIII of the Social Security Act [42 U.S.C. 1395 et seq.].

(E) Termination of extended coverage for disability

In the case of a qualified beneficiary who is disabled at any time during the first 60 days of continuation coverage under this part, the month that begins more than 30 days after the date of the final determination under title II or XVI of the Social Security Act [42 U.S.C. 401 et seq., 1381 et seq.] that the qualified beneficiary is no longer disabled.

(3) Premium requirements

The plan may require payment of a premium for any period of continuation coverage, except that such premium—

- (A) shall not exceed 102 percent of the applicable premium for such period, and
- (B) may, at the election of the payor, be made in monthly installments.

In no event may the plan require the payment of any premium before the day which is 45 days after the day on which the qualified beneficiary made the initial election for continuation coverage. In the case of an individual described in the last sentence of paragraph (2)(A), any reference in subparagraph (A) of this paragraph to "102 percent" is deemed a reference to "150 percent" for any month after the 18th month of continuation coverage described in clause (i) or (ii) of paragraph (2)(A).

(4) No requirement of insurability

The coverage may not be conditioned upon, or discriminate on the basis of lack of, evidence of insurability.

(5) Conversion option

In the case of a qualified beneficiary whose period of continuation coverage expires under paragraph (2)(A), the plan must, during the 180-day period ending on such expiration date, provide to the qualified beneficiary the option of enrollment under a conversion health plan otherwise generally available under the plan.

[1] See References in Text note below.

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21169 Westbay Circle
Noblesville, IN 46062
July 2, 2009

**National Benefit Center
Delphi Benefits
PO Box 14673
Lexington, KY 40512-4673**

COPY

**RE: Health Care COBRA Coverage
James B. Sumpter 245-86-3966**

I am writing to formally request health insurance COBRA coverage.

I am a Salaried Disability Retiree. Pursuant to Title 29, Chapter 18, Subchapter I, Part 6, §1163(6), a substantial elimination of coverage, after the commencement of a chapter 11 bankruptcy proceeding under title 11, is a COBRA Qualifying Event.

§1162 of the same section specifies that my premiums shall not exceed 102 of the applicable premium. In addition §1162 also directs that COBRA coverage shall last until my death.

For your convenience, I have attached copies of both cited sections of Title 29 to this letter.

I am currently paying the self pay rate of \$666.00. You have published a COBRA rate for my health plan of \$491.64. Therefore, I am requesting that you adjust my insurance rate to the COBRA rate and that you reimburse to me the difference of \$174.36, for each month of coverage since April 1, 2009. (I have attached copies of your published rate schedules for COBRA and Self Pay Retiree Premiums).

Since this adjustment is likely not to be processed before Delphi's anticipated emergence from bankruptcy, I will be filing an administrative claim with the Bankruptcy court to preserve my rights.

I look forward to your expeditious processing of the above request.

My contact information follows:

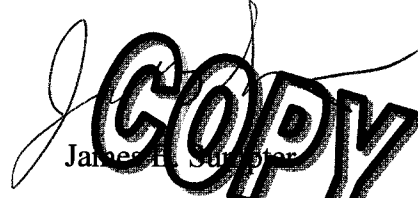
Address **21169 Westbay Circle
Noblesville, IN 46062**

Phone **317-877-0763**

Fax
e-mail

317-877-1070
jsump@ieee.org

Sincerely,


James H. Sumpter